

Home-Start Wessex

England & Wales · Charity number 1109046

Details

Other names	HOME-START (BOURNEMOUTH & POOLE), HOME-START SOUTH EAST DORSET
Status	Registered
Legal form	Charitable company
Company number	05387939
Registered	2005-04-14
Register	View on the Charity Commission register

Contact

Address	Home-Start 1462 Wimborne Road Bournemouth BH10 7AS
Phone	01202574877
Email	office@homestartwessex.org.uk
Website	www.homestartwessex.org.uk

Activities

Objects: The objects of the Charity are: a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;b) to prevent cruelty to or maltreatment of children;c) to relieve sickness, poverty and need amongst children and parents of children;d) to promote the education of the public in better standards of child care across the Wessex conurbation which includes, Bournemouth, Poole, Christchurch, the Purbecks, Dorchester, Weymouth, Portland, Bridport and its environs.

Activities: Home-Start Wessex is a family support charity that provides vital care to families at a crucial time in their lives. The support is offered to families with at least one child under 5 through individually designed packages of practical and emotional help lasting for around 6 months. This is either provided with one-to-one support in their own homes or through group support and therapy.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** WITHIN THE AREA OF BOURNEMOUTH, POOLE AND ITS ENVIRONS.
- Bournemouth
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£494,501	£512,573	-	-
2024-03-31	£418,651	£390,696	-	-
2023-03-31	£269,880	£285,065	-	-
2022-03-31	£224,460	£232,853	-	-
2021-03-31	£264,516	£233,091	-	-

Trustees

Name	Role	Appointed
Belinda Hewett		2025-11-13
Caroline Pope		2025-11-13
John Stubbs		2021-06-09
Kevin Clark		2026-05-14
Lesley Owen		2025-11-13
Peter Evans		2025-09-11
ROWENA NICOLA FELICITY WILKES		2012-11-21
Rebecca Rocha		2026-05-14
Samuel Critchell		2024-05-09

Accounts

Charity registration number 1109046 (England and Wales)

Company registration number 05387939

HOME-START WESSEX
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HOME-START WESSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R N F Wilkes J Stubbs J Stevens SS Critchell	(Appointed 9 May 2024)
Secretary	C Wilson	
Charity number (England and Wales)	1109046	
Company number	05387939	
Principal address	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Registered office	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

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HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects set out in the Governing Document are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of care to children across the Wessex conurbation which includes, Bournemouth, Poole, Christchurch, the Purbecks, Dorchester, Weymouth, Portland, Bridport and its environs.

Public Benefit

The trustees have given due regard to public benefit when planning the charities activities, in accordance with the Charity Commissions Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The charity achieves its principal objectives and purposes through running various family-based projects. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Guidance on Public Benefit.

Who we are

Home-Start Wessex is a family support charity that provides care to vulnerable families at a crucial time in their lives. The charity helps families through the provision of individual packages of support over a period of around 6 months, through either one-to-one support in their own homes or through group support and therapy. Practical and emotional support is offered to families with at least one child under the age of 5, usually where parents are having difficulties due to mental, physical or emotional health issues. This can be due to anxiety, isolation, bereavement, domestic violence, alcohol or substance misuse, a disability, multiple birth or peri or post-natal depression for example.

Our mission is to ensure that no parent feels alone and that every parent has the support they need to grow in confidence, strengthen and enjoy their relationships and be active in their community to give their children the best possible start in life.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

What we do

Our support within the family home is provided by specially trained volunteers and offers a confidential, personalised, and targeted service which meets the individual needs of parents and their children. Working alongside families on a weekly basis for 2-4 hours we encourage and assist them in areas such as:

- Helping to establish routines for household management
- Strengthening parent and child relationships
- Improving children's physical and emotional health
- Improving the parent's physical and mental health
- Developing and increasing parenting skills
- Reducing isolation by accessing local or specialised services/groups
- Reducing stress caused by family conflict
- Making connections within the community, encouraging support networks

Our specialist group support is provided in various locations across the community, now linked to the locality Family Hubs. This includes family bonding, confidence building, parenting skills and school readiness support through our Haven and Harmony Family groups, peri and post-natal support through our Bumps and Babies groups and additional well-being support through outdoor groups and drop-in services, as well as virtual and telephone support as required.

The areas we cover

During the past two years Home-Start Wessex has continued to expand and grow, particularly into West Dorset, where we have been building up our volunteer and staff provision. We now cover a large part of the Dorset Council area including, the Purbecks, Swanage, Weymouth, Dorchester and Bridport and the whole of the BCP Council area including, Bournemouth, Poole and Christchurch. We also work across the borders of Hampshire and Wiltshire, going as far north as Cranborne and Fordingbridge, as far east as New Milton and as far west as Lyme Regis.

The population of this area is around 650,000 with many pockets of high-level deprivation.

Activities

During 2024-25 our CEO, Kathy Fryatt-Banks, has led the organisation to a new level in terms of service provision, family support, increasing our profile, marketing, partnership working and income generation.

This has involved recruiting a Head of Operations to further develop and grow the Family Support Team and embed our services across West Dorset, as well as increasing our communications and marketing team, creating more opportunities for partnership enterprise and staff development, and reviewing and implementing new programmes for diversifying and generating income.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

We have continued to receive an unprecedented number of referrals for our support and have been resourceful and dynamic in ensuring we continually adapt our services to meet the demand, at the same time as increasing capacity and adding value to the team. The pressure on staff has remained high and through resilience, dedication and determination, support has been provided to a new record number of families once again this year. The whole team of staff, volunteers and trustees have been united in their commitment to the organisation in making this happen.

Our approach means every family is assessed individually and offered bespoke support to meet their needs. Families either receive one to one support at home or support through a specialist group. Those receiving support in their homes are matched with a comprehensively trained volunteer, who has parenting experience, and can give peer support to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enables families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. Families receiving support through a group meet to share experiences and take part in facilitated discussions and creative play activities. They learn methods to help themselves and their children gain confidence and skills. These methods enable the children to be better prepared to attend school or nursery and help facilitate the parents to manage chaotic lifestyles and build important and lasting routines.

Impacts

Families and Children

This year we have continued to increase the number of services we provide and the number of families we have been able to support, spreading and embedding our services across a wider area. Through careful management, planning and utilisation of resources we have been able to transform the lives of **an incredible 1716** parents and children. This has exceeded our ambition to match the number of families supported last year and has meant we have increased it to **526 families** this year, including a record **980 children**.

During the year we receive feedback on a regular basis through reviews and evaluations, as well as receiving many letters, cards and emails of thanks. Here are a few recent quotes from families and volunteers:

- "I can't thank Home-Start Wessex enough. Just being with the group and making new friends, my confidence has grown 100%"
- "The whole team at Home-Start Wessex is so welcoming and so helpful. I've never known such support before, and it has been a life saver for me – thank you!"
- "I don't know what I would have done without Home-Start. I was feeling so low and now I feel like my life has totally turned around"
- "The help I received was extraordinary, you gave me strength and hope, and I am so grateful. I really hope to become a volunteer myself one day"
- "I was isolated and lonely and Home-Start Wessex helped to make me see a happy future. I'm now so positive about the future for me and my son"
- "I decided to volunteer for Home-Start Wessex this year and was so glad I did. All the team are so welcoming and helpful, and I have made new friends and feel like I'm making a big difference. It's a remarkable organisation"

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Volunteers

During the year we were so lucky to retain and recruit more volunteers, especially from West Dorset and we continue to undertake regular campaigns to ensure we keep training and encouraging volunteers to join us. We could not provide the vital services for families without the wonderful volunteers who dedicate their time to helping families who need it.

Following on from introducing our virtual, telephone and befriending course in 2022, we have continued to develop and adapt our opportunities for training volunteers. We now offer online and hybrid training as well as our traditional prep course and are currently reviewing improved and more flexible ways of recruiting and training volunteers. As part of our recruitment process, all volunteers are carefully screened through safeguarding checks and references and after completion of the relevant training course, matched to a suitable family. They then manage and log the support they give so we can measure the difference our support has made and record the outcomes for every family and child. Our outcomes include improvements to parent child relationships, increased self-confidence, improved mental health and well-being and the ability to cope with and manage stress. We ask the families to rate their feelings of well-being at several stages during their support and again in a final review.

Governance

We welcomed John Stubbs to his position as chair last year and he has now completed his first year in the role, after two years as vice chair. John has embraced the role with a passion and has ensured he is approachable and linked in with staff and volunteers through attending events and getting involved in fundraising and support initiatives. John has an MSC in HealthCare Leadership, is a qualified teacher and a Masters level Coach and is currently an Organisational Development and Leadership Lead with the NHS, whilst also running his consultancy , Transcend OD and Leadership Development. John is keen to ensure robust governance and has created profiles for trustees so they each have clear roles and responsibilities to make the Board more dynamic. This has really helped to ensure trustees are very much part of the team and work jointly with staff to support the success of the organisation. The current Board of Trustees are extremely dedicated in their commitment to the organisation and in ensuring all responsibilities and accountability for governance are in place and carried out through quarterly sub-committees and Board meetings. Each trustee has specific responsibilities they lead on including a dedicated trustee safeguarding lead, a GDPR lead, a health and safety lead and a finance lead. This continues to provide a much-needed layer of support to the Chief Executive, Kathy Fryatt-Banks and ensures she has the resources to lead further growth and development of the organisation.

Going Forward

The charity expects demand for services to continue to rise and is set to increase its reach to more families next year, particularly through rolling out more specialist groups across West Dorset. Increased campaigning and drive for recruitment of volunteers is being planned, with more accessible training courses being scheduled throughout the year. The strategic plans continue to be implemented, and the CEO, trustees and senior management team are well underway with achieving their goals, including increased PR and marketing, income generation and diversification and further business opportunities. Detailed contingency planning has already been put in place to ensure we can meet the expected expenditure outlined in our budget for 2025-26, and to begin generating our own income through the set-up of our own shops. The first Home-Start Wessex family charity retail outlet and community hub is due to open this autumn.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

To summarise the financial activity over the year, there has been an increase in both Gross income and expenditure enabling the Charities growth of service provision to meet the increasing demand. Gross income increased from £418,651 to £494,501 and charitable activity expenditure increased from £390,696 to £512,573 resulting in an overall deficit of £18,072. This compared to a net negative balance of £2,045 on unrestricted general funds last year and a deficit of £19,071 in 2023.

Restricted funds carried forward include the lottery funded building at £92,500 per note 19. General reserves at the year-end were £201,717 all of which are designated. The Trustees have maintained designated funds to cover known costs that will arise in the near future and allow for any potential funding delays and shortfalls.

Reserves policy

The trustees have reviewed the charities needs for reserves, in line with the guidance issued by the Charity Commission and have identified the need to maintain at least 3 months running costs at all times to minimise risk and ensure the charity can run efficiently and meet the needs of beneficiaries. The Charity currently holds around 4 months running costs and hopes to increase this as the organisation generate more income.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that robust systems and contingencies are in place to mitigate major risks.

Structure, governance and management

The charity is a company limited by guarantee, the day to day management is delegate to the Chief Executive Officer.

The trustees who are also the directors for the purpose of the company law and who served during the year and up to the date of signature of the financial statements were:

S R Rogers	(Resigned 16 April 2024)
R N F Wilkes	
J Stubbs	
J Stevens	
C Thomas	(Resigned 2 May 2024)
SS Critchell	(Appointed 9 May 2024)

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

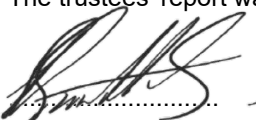
Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and the Chair of Personnel to investigate skills which the scheme needs observation of. A subcommittee and board member meeting follow and then a decision is made to commit to become a trustee. The trustees are elected by the members at the Annual General Meeting in accordance with the Articles of Association. Potential trustees are nominated by the members. New trustees are briefed on their legal obligations under charity and company law and the governing document and are encouraged to attend appropriate training events. The trustees meet regularly to administer the charity.

Induction and training of trustees

New trustees are introduced and nominated by the members to the board and become members of one of the sub committee groups.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guaranteed to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



J Stubbs
Trustee

Date: 17/07/2025

HOME-START WESSEX

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START WESSEX

I report to the trustees on my examination of the financial statements of Home-Start Wessex (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date:

23 July 2025

HOME-START WESSEX

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	10,104	-	10,104	16,168
Charitable activities	4	239,554	225,241	464,795	391,781
Other trading activities	5	11,669	-	11,669	4,331
Investments	6	7,933	-	7,933	6,371
Total income		269,260	225,241	494,501	418,651
Expenditure on:					
Raising funds	7	5,439	-	5,439	7,808
Charitable activities	8	281,893	225,241	507,134	382,888
Total expenditure		287,332	225,241	512,573	390,696
Net income/(expenditure) and movement in funds		(18,072)	-	(18,072)	27,955
Reconciliation of funds:					
Fund balances at 1 April 2024		219,789	92,500	312,289	284,334
Fund balances at 31 March 2025		201,717	92,500	294,217	312,289

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START WESSEX

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	16,168	-	16,168
Charitable activities	4	191,638	200,143	391,781
Other trading activities	5	4,331	-	4,331
Investments	6	6,371	-	6,371
Total income		218,508	200,143	418,651
Expenditure on:				
Raising funds	7	7,808	-	7,808
Charitable activities	8	182,745	200,143	382,888
Total expenditure		190,553	200,143	390,696
Net income and movement in funds		27,955	-	27,955
Reconciliation of funds:				
Fund balances at 1 April 2023		191,834	92,500	284,334
Fund balances at 31 March 2024		219,789	92,500	312,289

HOME-START WESSEX

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		190,000		190,000
Current assets					
Debtors	15	5,763		6,528	
Cash at bank and in hand		212,665		237,356	
		<u>218,428</u>		<u>243,884</u>	
Creditors: amounts falling due within one year	16	<u>(114,211)</u>		<u>(121,595)</u>	
Net current assets			104,217		122,289
Total assets less current liabilities			<u>294,217</u>		<u>312,289</u>
The funds of the charity					
Restricted income funds	19		92,500		92,500
Unrestricted funds	20		201,717		219,789
			<u>294,217</u>		<u>312,289</u>

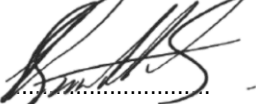
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17/7/25



J Stubbs
Trustee

Company registration number 05387939 (England and Wales)

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Home-Start Wessex is a private company limited by guarantee incorporated in England and Wales. The registered office is 1462 Wimborne Road, Kinson, Bournemouth, Dorset, BH10 7AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when a legal or constructive liability is identified, it is probably settlement is required and the amount can be measured reliably.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings

Impairment review

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The fair value of the charity's land and buildings was revalued on 1 April 2014 by Sibbet Gregory, Chartered Surveyors, an independent valuer. This has been treated as deemed cost in accordance with FRS102.

The historical cost of the property is £108,531.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	10,104	16,168

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Performance related grants	236,554	225,241	461,795	191,638	200,143	391,781
Other income	3,000	-	3,000	-	-	-
	<u>239,554</u>	<u>225,241</u>	<u>464,795</u>	<u>191,638</u>	<u>200,143</u>	<u>391,781</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	-	186
Fundraising events	11,669	4,145
Other trading activities	<u>11,669</u>	<u>4,331</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>7,933</u>	<u>6,371</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	<u>5,439</u>	<u>7,808</u>

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	439,166	309,149
Staff training	7,681	538
Volunteer and organiser expenses	15,647	11,795
Family events	494	1,730
Rates, light, heat and power	4,903	4,147
Insurance	1,859	1,884
Repairs and maintenance	10,852	25,204
Telephone	3,098	7,113
Printing, postage and stationery	1,833	1,894
Database and computer software	7,206	7,838
Sundry expenses	5,287	2,664
	<u>498,026</u>	<u>373,956</u>
Share of support and governance costs (see note 9)		
Support	7,494	7,510
Governance	1,614	1,422
	<u>507,134</u>	<u>382,888</u>
Analysis by fund		
Unrestricted funds - general	281,893	182,745
Restricted funds	225,241	200,143
	<u>507,134</u>	<u>382,888</u>

9 Support costs allocated to activities

	2025 £	2024 £
Annual Levy	5,125	4,858
Legal and professional fees	2,369	2,652
Governance costs	1,614	1,422
	<u>9,108</u>	<u>8,932</u>
Analysed between:		
Charitable activities	<u>9,108</u>	<u>8,932</u>

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities (Continued)

	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	1,410	1,326
Trustee and AGM expenses	204	96
	<u>1,614</u>	<u>1,422</u>

10 Net movement in funds

	2025 £	2024 £
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The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	<u>1,410</u>	<u>1,326</u>
--	--------------	--------------

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. One trustee was reimbursed expenses travel and professional organisation membership fees of £nil (2024: £96).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>17</u>	<u>13</u>

	2025 £	2024 £
Employment costs		
Wages and salaries	392,533	275,740
Social security costs	28,205	21,875
Other pension costs	18,428	11,534
	<u>439,166</u>	<u>309,149</u>

There were no employees whose annual remuneration was more than £60,000.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	52,953	49,083

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2024	190,000
At 31 March 2025	190,000
Carrying amount	
At 31 March 2025	190,000
At 31 March 2024	190,000

The charity's land and buildings was valued on 1 April 2014 by Sibbet Gregory Chartered Surveyors, this has been treated as deemed cost in accordance with FRS102. The historic cost is £108,531. The carrying value was compared to similar recently sold property in 2022 to ensure that no material impairment had occurred.

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	5,350	6,150
Prepayments and accrued income	413	378
	5,763	6,528

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		7,831	-
Deferred income	17	101,292	93,510
Trade creditors		3,359	675
Other creditors		319	-
Accruals		1,410	27,410
		<u>114,211</u>	<u>121,595</u>

17 Deferred income

	2025 £	2024 £
Other deferred income	<u>101,292</u>	<u>93,510</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>101,292</u>	<u>93,510</u>
Movements in the year:		
Deferred income at 1 April 2024	93,510	79,544
Released from previous periods	(93,510)	(79,544)
Resources deferred in the year	<u>101,292</u>	<u>93,510</u>
Deferred income at 31 March 2025	<u>101,292</u>	<u>93,510</u>

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>18,428</u>	<u>11,534</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Lottery Funded Building	92,500	-	-	92,500
National Lottery Family Support Funding	-	111,500	(111,500)	-
Dorset Community Foundation	-	42,600	(42,600)	-
Home-Start UK	-	25,854	(25,854)	-
Burry Charitable Trust	-	3,465	(3,465)	-
Postcode Neighbourhood Trust	-	9,110	(9,110)	-
Community Action	-	1,000	(1,000)	-
Dorset County Council	-	31,712	(31,712)	-
	<u>92,500</u>	<u>225,241</u>	<u>(225,241)</u>	<u>92,500</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Lottery Funded Building	92,500	-	-	92,500
National Lottery Family Support Funding	-	140,797	(140,797)	-
Edward Gostling Foundation	-	10,000	(10,000)	-
Dorset Community Grants for Family Support Projects	-	6,912	(6,912)	-
Other Local Family Support Projects	-	4,700	(4,700)	-
Home-Start UK	-	15,518	(15,518)	-
Capital Project Grants	-	6,876	(6,876)	-
Burry Charitable Trust	-	6,230	(6,230)	-
Postcode Neighbourhood Trust	-	9,110	(9,110)	-
	<u>92,500</u>	<u>200,143</u>	<u>(200,143)</u>	<u>92,500</u>

Big Lottery Funded Building - represents the contribution to the charity's premises

National Lottery Family Support Funding – represents all funding received from the National Lottery for work across a specific timeframe

Edward Gostling Foundation – represents funding for specific support where there is a parent or child disability

Dorset Community Grants – represents funding from local funders for specific projects including specialist family support and groups

Other Local Family Support Projects – represents funding from other funders for specific projects across set timeframes

Home-Start UK funds – represents funding via Home-Start UK for set projects including volunteer recruitment/ Big Hopes, Big Future school readiness

Capital Project Grants – represents funding for specific works to improve properties and community facilities

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Funding shortfall contingency	95,000	-	-	-	95,000
Computer replacement	8,318	-	-	(2,000)	6,318
Property reserve	97,500	-	-	-	97,500
Family Outings and events	5,953	-	-	(2,000)	3,953
General funds	13,018	269,260	(287,332)	4,000	(1,054)
	<u>219,789</u>	<u>269,260</u>	<u>(287,332)</u>	<u>-</u>	<u>201,717</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Funding shortfall contingency	65,000	-	-	30,000	95,000
Computer replacement	8,318	-	-	-	8,318
Property reserve	97,500	-	-	-	97,500
Family Outings and events	5,953	-	-	-	5,953
General funds	15,063	218,508	(190,553)	(30,000)	13,018
	<u>191,834</u>	<u>218,508</u>	<u>(190,553)</u>	<u>-</u>	<u>219,789</u>

Funding shortfall contingency - funds set aside to cover a temporary funding gap

Repairs to premises - funds set aside for repairs to premises

Computer replacement fund - funds for computer replacement

Staff training fund - staff member training fund

Property reserve fund - representing the non distributable revaluation from the 2014 revaluation

Family and outings fund - family days trips and outings

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Tangible assets	97,500	92,500	190,000
Current assets/(liabilities)	104,217	-	104,217
	<u>201,717</u>	<u>92,500</u>	<u>294,217</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	97,500	92,500	190,000
Current assets/(liabilities)	122,289	-	122,289
	<u>219,789</u>	<u>92,500</u>	<u>312,289</u>

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	3,879
Between two and five years	-	3,879
	<u>-</u>	<u>7,758</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1109046

Company registration number 05387939 (England and Wales)

HOME-START WESSEX
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME-START WESSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R N F Wilkes J Stubbs J Stevens SS Critchell	(Appointed 9 May 2024)
Secretary	K Fryatt-Banks	
Charity number	1109046	
Company number	05387939	
Principal address	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Registered office	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

HOME-START WESSEX

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HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects set out in the Governing Document are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of care to children across the Wessex conurbation which includes, Bournemouth, Poole, Christchurch, the Purbecks, Dorchester, Weymouth, Portland, Bridport and its environs.

Public Benefit

The trustees have given due regard to public benefit when planning the charities activities, in accordance with the Charity Commissions Guidance on Public Benefit. The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The charity achieves its principal objectives and purposes through running various family-based projects. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Guidance on Public Benefit.

Who we are

Home-Start Wessex is a family support charity that provides care to vulnerable families at a crucial time in their lives. The charity helps families through the provision of individual packages of support over a period of around 6 months, through either one-to-one support in their own homes or through group support and therapy. Practical and emotional support is offered to families with at least one child under the age of 5, usually where parents are having difficulties due to mental, physical or emotional health issues. This can be due to anxiety, isolation, bereavement, domestic violence, alcohol or substance misuse, a disability, multiple birth or peri or post-natal depression for example.

Our mission is to ensure that no parent feels alone and that every parent has the support they need to grow in confidence, strengthen and enjoy their relationships and be active in their community to give their children the best possible start in life.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

What we do

Our support within the family home is provided by specially trained volunteers and offers a confidential, personalised, and targeted service which meets the individual needs of parents and their children. Working alongside families on a weekly basis for 2-4 hours we encourage and assist them in areas such as:

- Helping to establish routines for household management
- Strengthening parent and child relationships
- Improving children's physical and emotional health
- Improving the parent's physical and mental health
- Developing and increasing parenting skills
- Reducing isolation by accessing local or specialised services/groups
- Reducing stress caused by family conflict
- Making connections within the community, encouraging support networks

Our specialist group support is provided in various locations across the community and includes family bonding, confidence building and parenting skills support through our Haven and Harmony Family groups, peri and post-natal support through our Bumps and Babies groups and additional well-being support through our wellness walks, outdoor groups, and drop-in services, as well as virtual and telephone support as required.

The areas we cover

Following the organisations rebranding to Home-Start Wessex the organisation has continued to expand and grow. During the year when Home-Start West Dorset had to close, our organisation was in the amazing position to be able to take over the provision of services to support families right across this area. From November 2023 we extended our reach to cover West Dorset which includes Dorchester, Weymouth, Portland, Bridport and all areas as far west as Lyme Regis.

Therefore, we now cover a large part of the Dorset Council area including, the Purbecks, Swanage, Weymouth, Dorchester and Bridport and the whole of the BCP Council area including, Bournemouth, Poole and Christchurch. We also work across the borders of Hampshire and Wiltshire, going as far north as Cranborne and Fordingbridge and as far east as New Milton.

The population of this area is around 650,000 with many pockets of high-level deprivation.

Activities

In the fiftieth year of Home-Start support across the UK, we have continued to flourish at Home-Start Wessex. With continued enthusiasm our CEO, Kathy Fryatt-Banks, has ensured the organisation has grasped every opportunity to continue growing and prospering. As we have continued to receive an unprecedented number of referrals for our support following the aftermath of the pandemic and ongoing financial crisis, we have continually adapted our services to meet the demand.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Staff roles and responsibilities have been extended and further developed and more staff and experts have been recruited as necessary to increase capacity and add value to the team. Staff and volunteers have remained dynamic and continued to step up to every challenge.

The pressure on staff has continued at a high pace and through resilience and determination, support has been provided to a new record number of families once again this year. The whole team of staff, volunteers and trustees have been united in their dedication and commitment to the organisation and have constantly sought new ways to support families during this time. We have welcomed many new volunteers, including 20 volunteers who transferred their services across to us from Home-Start West Dorset.

Our approach means every family is assessed individually and offered bespoke support to meet their needs. Families either receive one to one support at home or support through a specialist group. Those receiving support in their homes are matched with a comprehensively trained volunteer, who has parenting experience, and can give peer support to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enables families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. Families receiving support through a group meet to share experiences and take part in facilitated discussions and creative play activities. They learn methods to help themselves and their children gain confidence and skills. These methods enable the children to be more ready to attend school or nursery and help facilitate the parents to manage chaotic lifestyles and build important and lasting routines.

Impacts

Families and Children

This year we have continued to increase the number of services we provide and the number of families we have been able to support. In total we have supported an additional 100 families since last year and achieved our long-term goal to support in excess of 500 families. This year we supported **501** families and **857** children. This has transformed the lives of **1682** parents and children in total.

During the year we receive feedback on a regular basis through reviews and evaluations, as well as receiving many letters, cards and emails of thanks. Here are a few recent quotes from families and volunteers:

- 'A huge thankyou to you for helping me so much through tough times with my little girl. It's been a year and now time to support another family, but I will be forever grateful for the love, friendship and support Home-Start Wessex showed me!'
- 'Thank you so much to everyone who put in so much effort for the Xmas party. It was such a lovely afternoon dancing in the 'snow' with the babies and meeting the big man himself too!'
- 'Thank you to Home-Start, especially my volunteer, as my life has truly been turned around. I was at my lowest and couldn't see how things would improve. The support I was given helped me to see the positives again and the Christmas Party made me feel happy for the first time in a long time'.
- 'I don't know what I would have done without Home-Start. I want to say thank you to everyone who was involved in helping me to get the support I needed. I was feeling very down and now I really feel like my life has turned around and I have a positive future for my daughter'.
- 'I decided to volunteer for Home-Start Wessex this year and undertook my prep course. I was so overwhelmed with the positive atmosphere and teamwork and the lovely feeling of welcome and support from the whole team. It's a wonderful organisation to be involved with'.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

During the year we were so lucky to retain and recruit volunteers, especially those who came to us from West Dorset. We have been able to increase our overall number of active volunteers at any one time from 70 to over **90**. The turnover continues to be high, but we have been lucky to keep recruiting and training volunteers with different skills through more community engagement and innovative campaigns. We aim to undertake a big drive to recruit volunteers from West Dorset in the coming months, including Dorchester, Weymouth and Portland especially. A major part of our plan for this year is to really expand the services across the west.

Following on from introducing our virtual, telephone and befriending course a couple of years ago, we have continued to run this programme alongside our traditional prep course and will aim to run further courses in West Dorset from autumn onwards. As part of our recruitment process, all volunteers are carefully screened through safeguarding checks and references and after completion of the prep course matched to a suitable family. They then manage and log the support they give so we can measure the difference our support has made and record the outcomes for every family and child. Our outcomes include improvements to parent child relationships, increased self-confidence, improved mental health and well-being and the ability to cope with and manage stress. We ask the families to rate their feelings of well-being at several stages during their support and again in a final review.

Governance

Following his second full year in position as our Chair, Chris Thomas, decided to step down after the financial year was completed. He handed over the reins to John Stubbs who has been preparing for the position in his role as Vice Chair for the last 2 years. John is now underway with recruiting some new expertise to welcome to the Board of Trustees following stepping up on 9th May 2024. John led the staff and volunteer survey to gain a baseline measurement of satisfaction which has already been used to gain ideas and insights and ensure Home-Start Wessex remains a great place to work and volunteers and improvements can continually be made.

The current Board of Trustees have been extremely dedicated in their commitment to the organisation and in ensuring all responsibilities and accountability for governance are in place and carried out through quarterly sub-committees and Board meetings. Each trustee has specific responsibilities they lead on including a dedicated trustee safeguarding lead, a GDPR lead, a health and safety lead and a finance lead. This continues to provide a much-needed layer of support to the Chief Executive, Kathy Fryatt-Banks and ensured she has the resources to lead further growth and development of the organisation.

Going Forward

The charity fully expects demand for services to continue to rise and is set to further increase its reach to even more families next year, in particular across the West Dorset area. More staff are being recruited and a new drive for recruitment of volunteers is being planned, with new prep courses scheduled for the autumn in both East and West Dorset.

Strategic plans have been set out for the next 5 years and the CEO, trustees and senior management team are well underway in implementing these plans. These include increased PR and marketing, income generation and diversification and further business opportunities. Detailed contingency planning has already been put in place to ensure we can meet the expected expenditure outlined in our budget, and also to begin generating our own income through the set-up of our own shops. We aim to ensure we can continue to meet the needs of as many families as possible and keep building on our success.

Financial review

To summarise the financial activity over the year, there has been an increase in both Gross income and expenditure enabling the Charities growth of service provision to meet the increasing demand. Gross income increased from £269,880 to £418,651. Charitable activity expenditure increased from £288,951 to £390,696 and £30,000 was transferred to our Shortfall Contingency Fund, resulting in a net negative balance of £2,045 on unrestricted general funds, compared to a net loss of £19,071 last year.

Restricted funds carried forward comprise the lottery funded building at £92,500 per note 18. General reserves at the year-end were £219,789 with £206,771 currently designated. The Trustees have maintained designated funds to cover known costs that will arise in the near future and potential funding delays and shortfalls.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The trustees have reviewed the charities needs for reserves, in line with the guidance issued by the Charity Commission and have identified the need to maintain around six months running costs to minimise risk and ensure the charity can run efficiently and meet the needs of beneficiaries. This has been increased accordingly with core funds and remains at around 5 months running costs.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that robust systems and contingencies are in place to mitigate major risks.

Structure, governance and management

The charity is a company limited by guarantee, the day to day management is delegate to the Chief Executive Officer.

The trustees who are also the directors for the purpose of the company law and who served during the year and up to the date of signature of the financial statements were:

S R Rogers	(Resigned 16 April 2024)
R N F Wilkes	
J Stubbs	
J Stevens	
C Thomas	(Resigned 2 May 2024)
SS Critchell	(Appointed 9 May 2024)

Recruitment and appointment of trustees

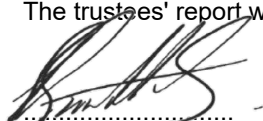
Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and the Chair of Personnel to investigate skills which the scheme needs observation of. A subcommittee and board member meeting follow and then a decision is made to commit to become a trustee. The trustees are elected by the members at the Annual General Meeting in accordance with the Articles of Association. Potential trustees are nominated by the members. New trustees are briefed on their legal obligations under charity and company law and the governing document and are encouraged to attend appropriate training events. The trustees meet regularly to administer the charity.

Induction and training of trustees

New trustees are introduced and nominated by the members to the board and become members of one of the sub committee groups.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guaranteed to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



J Stubbs
Trustee

Date: ...07/11/2024.....

HOME-START WESSEX

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START WESSEX

I report to the trustees on my examination of the financial statements of Home-Start Wessex (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 12 November 2024

HOME-START WESSEX

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	16,168	-	16,168	17,565
Charitable activities	4	191,638	200,143	391,781	246,465
Other trading activities	5	4,331	-	4,331	3,560
Investments	6	6,371	-	6,371	2,282
Other income	7	-	-	-	8
Total income		<u>218,508</u>	<u>200,143</u>	<u>418,651</u>	<u>269,880</u>
Expenditure on:					
Raising funds	8	7,808	-	7,808	3,886
Charitable activities	9	182,745	200,143	382,888	285,065
Total expenditure		<u>190,553</u>	<u>200,143</u>	<u>390,696</u>	<u>288,951</u>
Net income/(expenditure) and movement in funds		27,955	-	27,955	(19,071)
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>191,834</u>	<u>92,500</u>	<u>284,334</u>	<u>303,405</u>
Fund balances at 31 March 2024		<u><u>219,789</u></u>	<u><u>92,500</u></u>	<u><u>312,289</u></u>	<u><u>284,334</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START WESSEX

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	17,565	-	17,565
Charitable activities	4	183,282	63,183	246,465
Other trading activities	5	3,560	-	3,560
Investments	6	2,282	-	2,282
Other income	7	8	-	8
Total income		206,697	63,183	269,880
Expenditure on:				
Raising funds	8	3,886	-	3,886
Charitable activities	9	190,233	94,832	285,065
Total expenditure		194,119	94,832	288,951
Net income/(expenditure) and movement in funds		12,578	(31,649)	(19,071)
Reconciliation of funds:				
Fund balances at 1 April 2022		179,256	124,149	303,405
Fund balances at 31 March 2023		191,834	92,500	284,334

HOME-START WESSEX

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		190,000		190,000
Current assets					
Debtors	15	6,528		187	
Cash at bank and in hand		237,356		196,826	
		243,884		197,013	
Creditors: amounts falling due within one year	16	121,595		102,679	
Net current assets			122,289		94,334
Total assets less current liabilities			312,289		284,334
The funds of the charity					
Restricted income funds	19	92,500		92,500	
Unrestricted funds		219,789		191,834	
		312,289		284,334	

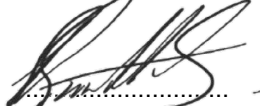
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 07/11/2024.



J Stubbs
Trustee

Company registration number 05387939 (England and Wales)

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Home-Start Wessex is a private company limited by guarantee incorporated in England and Wales. The registered office is 1462 Wimborne Road, Kinson, Bournemouth, Dorset, BH10 7AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when a legal or constructive liability is identified, it is probably settlement is required and the amount can be measured reliably.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Impairment review
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The fair value of the charity's land and buildings was revalued on 1 April 2014 by Sibbet Gregory, Chartered Surveyors, an independent valuer. This has been treated as deemed cost in accordance with FRS102.

The historical cost of the property is £108,531.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	16,168	17,565

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Performance related grants	191,638	200,143	391,781	183,282	63,183	246,465

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental Income	186	2,222
Fundraising	4,145	1,338
Other trading activities	4,331	3,560

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,371	2,282

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	8

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	7,808	3,886

9 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	309,149	240,084
Staff training	538	1,065
Volunteer and organiser expenses	11,795	7,800
Family events	1,730	2,522
Rates, light, heat and power	4,147	4,290
Insurance	1,884	1,446
Repairs and maintenance	25,204	8,376
Telephone	7,113	5,250
Printing, postage and stationery	1,894	1,433
Database and computer software	7,838	3,341
Sundry expenses	2,664	2,553
	373,956	278,160
Share of support and governance costs (see note 10)		
Support	7,510	5,466
Governance	1,422	1,439
	382,888	285,065
Analysis by fund		
Unrestricted funds - general	182,745	190,233
Restricted funds	200,143	94,832
	382,888	285,065

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

	2024 £	2023 £
Annual Levy	4,858	4,050
Legal and professional fees	2,652	1,416
Governance costs	1,422	1,439
	<u>8,932</u>	<u>6,905</u>
Analysed between:		
Charitable activities	<u>8,932</u>	<u>6,905</u>
Governance costs comprise:	2024 £	2023 £
Independent Examiner	1,326	1,392
Trustee and AGM expenses	96	47
	<u>1,422</u>	<u>1,439</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. One trustee was reimbursed expenses travel and professional organisation membership fees of £96 (2023: £140).

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>13</u>	<u>11</u>
Employment costs	2024 £	2023 £
Wages and salaries	275,740	214,071
Social security costs	21,875	16,244
Other pension costs	11,534	9,769
	<u>309,149</u>	<u>240,084</u>

There were no employees whose annual remuneration was more than £60,000.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	49,083	38,957

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2023	190,000
At 31 March 2024	190,000
Carrying amount	
At 31 March 2024	190,000
At 31 March 2023	190,000

The charity's land and buildings was valued on 1 April 2014 by Sibbet Gregory Chartered Surveyors, this has been treated as deemed cost in accordance with FRS102. The historic cost is £108,531. The carrying value was compared to similar recently sold property in 2022 to ensure that no material impairment had occurred.

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	6,150	-
Other debtors	-	(153)
Prepayments and accrued income	378	340
	6,528	187

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	17	93,510	79,544
Trade creditors		675	-
Accruals		27,410	23,135
		<u>121,595</u>	<u>102,679</u>

17 Deferred income

	2024 £	2023 £
Other deferred income	<u>93,510</u>	<u>79,544</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>93,510</u>	<u>79,544</u>
Movements in the year:		
Deferred income at 1 April 2023	79,544	2,457
Released from previous periods	(79,544)	(2,457)
Resources deferred in the year	<u>93,510</u>	<u>79,544</u>
Deferred income at 31 March 2024	<u>93,510</u>	<u>79,544</u>

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £11,534 (2023 - £9,769).

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Lottery Funded Building	92,500	-	-	92,500
National Lottery Family Support Funding	-	140,797	(140,797)	-
Edward Gostling Foundation	-	10,000	(10,000)	-
Dorset Community Grants for Family Support Projects	-	6,912	(6,912)	-
Other Local Family Support Projects	-	4,700	(4,700)	-
Home-Start UK	-	15,518	(15,518)	-
Capital Project Grants	-	6,876	(6,876)	-
Burry Charitable Trust	-	6,230	(6,230)	-
Postcode Neighbourhood Trust	-	9,110	(9,110)	-
	<u>92,500</u>	<u>200,143</u>	<u>(200,143)</u>	<u>92,500</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Lottery Funded Building	92,500	-	-	92,500
National Lottery Family Support Funding	29,436	9,110	(38,546)	-
Edward Gostling Foundation	-	10,000	(10,000)	-
Dorset Community Grants for Family Support Projects	-	18,250	(18,250)	-
Other Local Family Support Projects	-	13,588	(13,588)	-
Home-Start UK	-	11,800	(11,800)	-
Capital Project Grants	2,213	435	(2,648)	-
	<u>124,149</u>	<u>63,183</u>	<u>(94,832)</u>	<u>92,500</u>

Big Lottery Funded Building - represents the contribution to the charity's premises

National Lottery Family Support Funding – represents all funding received from the National Lottery for work across a specific timeframe

Edward Gostling Foundation – represents funding for specific support where there is a parent or child disability

Dorset Community Grants – represents funding from local funders for specific projects including specialist family support and groups

Other Local Family Support Projects – represents funding from other funders for specific projects across set timeframes

Home-Start UK funds – represents funding via Home-Start UK for set projects including volunteer recruitment/ Big Hopes, Big Future school readiness

Capital Project Grants – represents funding for specific works to improve properties and community facilities

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Funding shortfall contingency	65,000	-	-	30,000	95,000
Computer replacement	8,318	-	-	-	8,318
Property reserve	97,500	-	-	-	97,500
Family Outings and events	5,953	-	-	-	5,953
General funds	15,063	218,508	(190,553)	(30,000)	13,018
	<u>191,834</u>	<u>218,508</u>	<u>(190,553)</u>	<u>-</u>	<u>219,789</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Funding shortfall contingency	50,000	-	-	15,000	65,000
Computer replacement	8,318	-	-	-	8,318
Property reserve	97,500	-	-	-	97,500
Family Outings and events	5,953	-	-	-	5,953
General funds	17,485	206,697	(194,119)	(15,000)	15,063
	<u>179,256</u>	<u>206,697</u>	<u>(194,119)</u>	<u>-</u>	<u>191,834</u>

Funding shortfall contingency - funds set aside to cover a temporary funding gap

Repairs to premises - funds set aside for repairs to premises

Computer replacement fund - funds for computer replacement

Staff training fund - staff member training fund

Property reserve fund - representing the non distributable revaluation from the 2014 revaluation

Family and outings fund - family days trips and outings

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	97,500	92,500	190,000
Current assets/(liabilities)	122,289	-	122,289
	<u>219,789</u>	<u>92,500</u>	<u>312,289</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	97,500	92,500	190,000
Current assets/(liabilities)	94,334	-	94,334
	<u>191,834</u>	<u>92,500</u>	<u>284,334</u>

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	3,879	3,879
Between two and five years	3,879	7,758
	<u>7,758</u>	<u>11,637</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1109046

Company registration number 05387939 (England and Wales)

HOME-START WESSEX
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HOME-START WESSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S R Rogers R N F Wilkes J Stubbs J Stevens Mr C Thomas
Secretary	K Fryatt-Banks
Charity number	1109046
Company number	05387939
Principal address	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS
Registered office	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF

HOME-START WESSEX

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HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects set out in the Governing Document are:

To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children

To prevent cruelty to or maltreatment of children

To relieve sickness, poverty and need amongst children and parents of children

To promote the education of the public in better standards of childcare within the area of Bournemouth, Poole, the Purbecks and its environs.

Public Benefit

The trustees have given due regard to public benefit when planning the charities activities, in accordance with the Charity Commissions Guidance on Public Benefit. The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The charity achieves its principle objectives and purposes through running various family-based projects. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Guidance on Public Benefit.

Who we are

Home-Start Wessex is a family support charity that provides care to vulnerable families at a crucial time in their lives. The charity helps families through the provision of individual packages of support over a period of around 6 months, through either one-to-one support in their own homes or through group support and therapy. Practical and emotional support is offered to families with at least one child under the age of 5, usually where parents are having difficulties due to mental, physical or emotional health issues. This can be due to peri or post natal depression, anxiety, isolation, bereavement, domestic violence, alcohol or substance misuse, or a disability or multiple birth for example.

Our mission is to ensure that no parent feels alone and that every parent has the support they need to grow in confidence, strengthen and enjoy their relationships and be active in their community to give their children the best possible start in life.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

What we do

Our support within the family home is provided by specialist trained volunteers and offers a confidential, personalised, and targeted service which meets the individual needs of parents and their children. Working alongside families on a weekly basis for 2-4 hours we encourage/assist them in areas such as:

- Helping to establish routines for household management
- Strengthening parent and child relationships
- Improving children's physical and emotional health
- Improving the parent's physical and mental health
- Developing and increasing parenting skills
- Reducing isolation by accessing local or specialised services/groups
- Reducing stress caused by family conflict
- Making connections within the community, encouraging support networks

Our specialist group support is provided in various locations across the community and includes peri and post natal support through our Bumps and Babies groups, family bonding, confidence building and parenting skills support through our Haven and Harmony Family groups and additional well being support through our wellness walks and outdoor groups, as well as virtual and telephone support as required.

The areas we cover

Following a review of the growing organisation and area we serve by the Board of Trustees in May 2022 a Board resolution was passed to change the name of the charity to HOME-START WESSEX. This was agreed locally and Nationally by Home-Start UK and came into force on 1st July and is now the legal name for the charity.

The charity continues to operate under its governing document, but with a new more representative name. The rebranding to Home-Start Wessex better represents the growing numbers of families we support and reflects the wide area we serve, which runs right across Bournemouth, Poole, Christchurch, the Purbecks, up to Blandford and Cranborne and across into the Wiltshire and Hampshire borders. The name Wessex is well known and well recognised by our local community and also opens up new opportunities for funding to ensure we remain viable and sustainable.

Activities

With the fantastic leadership of our CEO our organisation has been able to go from strength to strength even through exceptionally tough times in terms of funding and in recruiting volunteers. As we have continued to receive an unprecedented number of referrals for our support following detrimental effects on family lives in the aftermath of the pandemic and subsequent financial crisis, we have continually adapted our services to meet the demand.

Staff roles and responsibilities have been developed and capacity increased as necessary, and both staff and volunteers alike have unwaveringly stepped up to the challenge. The whole team of staff, volunteers and trustees have been united in their dedication and commitment to the organisation and have constantly sought new ways to support families during this time.

The pressure on staff has continued at a high pace and through resilience and determination, support has been provided to a new record number of families once again this year. Due to highly organised, efficient, and effective leadership, our CEO has been able to increase our staffing levels to cater for the demand and has adapted staff roles and responsibilities accordingly. Alongside this, we have increased our capacity to recruit, train and retain volunteers and undertaken a tour of the local communities to promote our work and need for volunteers. We have welcomed new volunteers who have taken part in our training programme and set up and provided a number of new groups in different locations and venues.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Our approach means every family is assessed individually and offered bespoke support to meet their needs. Families either receive one to one support at home or support through a specialist group. Those receiving support in their homes are matched with a comprehensively trained volunteer, who has parenting experience, and can give peer support to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enable families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. Families receiving support through a group meet to share experiences and take part in facilitated discussions and creative play activities. They learn methods to help themselves and their children gain confidence and skills. These methods enable the children to be more ready to attend school or nursery and help facilitate the parents to manage chaotic lifestyles and build important and lasting routines.

Impacts

Families and Children

This year we have continued to increase the number of services we provide and the number of families we have been able to support. In total we have supported 402 families and a total of 716 children. This has transformed the lives of 1330 parents and children in total, which is a rise of 63% from last year.

During the year we receive feedback on a regular basis through reviews and evaluations, as well as receiving many letters, cards and emails of thanks. Here are a few recent quotes from families and volunteers:

- 'Home-Start is a life changer – I can't believe how much my life has turned around with the guidance and support you offered me. Thank you so much I will be eternally grateful'.
- 'The help we received was second to none. Being able to get practical and emotional support to sort out proper routines for the children has made our house a much happier place – thank you!'
- 'From the first contact with the office, everyone was so welcoming and embracing. You can see what a positive and encouraging ethos the organisation has. I am a qualified counsellor and over the years have attended many training sessions. I have to say the prep course was one of the best I have ever attended. It was such a good course which built on trust and comfort within the group. We all brought such a variety of backgrounds we learned so much from each other. I feel very ready to start supporting my first family'. I have volunteered with Home-Start Wessex for over 2 years now and I really love it. It makes such a difference to people's lives. I especially enjoy seeing the young children beginning to shine, gain confidence and bond with their Mum's.'

Volunteers

During the year we were so lucky to retain and recruit volunteers and ensure over 100 volunteers continued supporting vulnerable families for us. We have been able to maintain around 70 active volunteers at any one time. The turnover has continued to be high but were lucky to keep recruiting and training volunteers with different skills, through our innovative campaigns. The trend of younger volunteers has continued and also many Mums who have previously been the beneficiaries of our services. This year we trained a volunteer who was the older child of a family we supported 15 years ago. She really valued the support Home-Start gave to her family and the difference it made to her childhood and wanted to give the same opportunity to others.

Following on from introducing our virtual, telephone and befriending course last year, we have continued to run this programme alongside our traditional prep course. This ensures we can support more families in alternative ways, at different times of need. As part of our recruitment process, all volunteers are carefully screened through safeguarding checks and references and then matched to a suitable family. They then manage and log the support they give so we can measure the difference our support has made and record the outcomes for every family and child. Our outcomes include improvements to parent child relationships, increased self-confidence, improved mental health and well-being and the ability to cope with and manage stress. We ask the families to rate their feelings of well-being at several stages during their support and again in a final review.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Governance

Following a full year in position as our Chair, and a reorganisation of our Board, Chris Thomas, has introduced new roles and responsibilities for the trustees. These roles include a dedicated trustee safeguarding lead, a GDPR lead, a health and safety lead and new consultant management accountant to provide an independent quarterly review of finances. These measures have helped to ensure additional governance accountability and ensure there is a higher level of commitment and involvement from the Board. This has provided a much-needed layer of support to the Chief Executive, Kathy Fryatt-Banks and encouraged further growth and development of the organisation.

During the year our Trustee Treasurer Elizabeth Butler stepped down, following completion and presentation of last years accounts. This role has been filled by commissioning a management accountant to undertake one day per quarter to oversee the accounts. We are now looking at recruiting new trustees who have relevant skills and experience to fill the gaps we need to take the organisation forward to the next level.

Going Forward

The charity fully expects demand for services to continue to rise and is set to further increase it's reach to even more families next year. Further new groups across the community are currently being set up in the Purbecks, Wimborne, Ferndown and Verwood, as well as continuing with our established range of groups in Bournemouth and Poole and for homeless mum's.

The CEO, trustees and senior management team are currently developing plans for the next 5-years including increased PR and marketing, income generation and diversification and further business opportunities. Detailed contingency planning has already been put in place to ensure we can meet the expected expenditure outlined in our budget. We aim to ensure we can continue to meet the needs of as many families as possible and keep building on the success we have achieved so far.

Financial Review

To summarise the financial activity over the year, there has been an increase in both Gross income and expenditure enabling the Charities growth of service provision to meet the increasing demand. Gross income increased from £225,460 to £269,880. Charitable activity expenditure increased from £230,164 to £285,065 resulting in a net loss of £19,071 compared to a net loss of £7,393 last year.

Restricted funds carried forward include the lottery funded building at £92,500 per note 18. General reserves at the year-end were £191,834 with £176,771 currently designated. The Trustees have maintained designated funds to cover known costs that will arise in the near future and potential funding delays and shortfalls.

Reserves policy

The trustees have reviewed the charities needs for reserves, in line with the guidance issued by the Charity Commission and have identified the need to maintain around six months running costs to minimise risk and ensure the charity can run efficiently and meet the needs of beneficiaries. This currently sits at around 5 months running costs based on this.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that robust systems and contingencies are in place to mitigate major risks.

Structure, governance and management

The charity is a company limited by guarantee, the day to day management is delegate to the Chief Executive Officer.

HOME-START WESSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also the directors for the purpose of the company law and who served during the year and up to the date of signature of the financial statements were:

E Butler	(Resigned 31 March 2023)
S Duggal	(Resigned 22 May 2022)
S R Rogers	
R N F Wilkes	
J Stubbs	
J Stevens	
Mr C Thomas	

Recruitment and appointment of trustees

Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and the Chair of Personnel to investigate skills which the scheme needs observation of. A subcommittee and board member meeting follow and then a decision is made to commit to become a trustee. The trustees are elected by the members at the Annual General Meeting in accordance with the Articles of Association. Potential trustees are nominated by the members. New trustees are briefed on their legal obligations under charity and company law and the governing document and are encouraged to attend appropriate training events. The trustees meet regularly to administer the charity.

Induction and training of trustees

New trustees are introduced and nominated by the members to the board and become members of one of the sub committee groups.

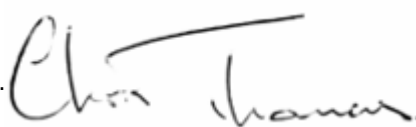
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guaranteed to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

.....
Mr C Thomas

Trustee

Dated: 5th September 2023



HOME-START WESSEX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOME-START WESSEX

I report to the trustees on my examination of the financial statements of Home-Start Wessex (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 5 September 2023

HOME-START WESSEX

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	17,565	-	-	17,565	13,600
Charitable activities	4	183,282	-	63,183	246,465	186,066
Other trading activities	5	3,560	-	-	3,560	25,728
Investments	6	2,282	-	-	2,282	46
Other income	7	8	-	-	8	20
Total income		206,697	-	63,183	269,880	225,460
<u>Expenditure on:</u>						
Raising funds	8	3,886	-	-	3,886	2,689
Charitable activities	9	190,233	-	94,832	285,065	230,164
Total expenditure		194,119	-	94,832	288,951	232,853
Net incoming/(outgoing) resources before transfers		12,578	-	(31,649)	(19,071)	(7,393)
Gross transfers between funds		(15,000)	15,000	-	-	-
Net expenditure for the year/ Net movement in funds		(2,422)	15,000	(31,649)	(19,071)	(7,393)
Fund balances at 1 April 2022		17,485	161,771	124,149	303,405	310,798
Fund balances at 31 March 2023		15,063	176,771	92,500	284,334	303,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START WESSEX

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	6,400	-	7,200	13,600
Charitable activities	4	101,555	-	84,511	186,066
Other trading activities	5	23,328	-	2,400	25,728
Investments	6	46	-	-	46
Other income	7	20	-	-	20
Total income		131,349	-	94,111	225,460
<u>Expenditure on:</u>					
Raising funds	8	2,689	-	-	2,689
Charitable activities	9	148,074	4,374	77,716	230,164
Total expenditure		150,763	4,374	77,716	232,853
Net incoming/(outgoing) resources before transfers		(19,414)	(4,374)	16,395	(7,393)
Net expenditure for the year/ Net movement in funds		(19,414)	(4,374)	16,395	(7,393)
Fund balances at 1 April 2021		36,899	166,145	107,754	310,798
Fund balances at 31 March 2022		17,485	161,771	124,149	303,405

HOME-START WESSEX

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		190,000		190,000
Current assets					
Debtors	14	187		3,384	
Cash at bank and in hand		196,826		149,191	
		197,013		152,575	
Creditors: amounts falling due within one year	15	(102,679)		(39,170)	
Net current assets			94,334		113,405
Total assets less current liabilities			284,334		303,405
Income funds					
Restricted funds	18		92,500		124,149
<u>Unrestricted funds</u>					
Designated funds	19	176,771		161,771	
General unrestricted funds		15,063		17,485	
			191,834		179,256
			284,334		303,405

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

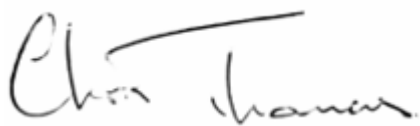
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5 September 2023

Mr C Thomas
Trustee



Company registration number 05387939

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Home-Start Wessex is a private company limited by guarantee incorporated in England and Wales. The registered office is 1462 Wimborne Road, Kinson, Bournemouth, Dorset, BH10 7AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when a legal or constructive liability is identified, it is probably settlement is required and the amount can be measured reliably.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Impairment review
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The fair value of the charity's land and buildings was revalued on 1 April 2014 by Sibbet Gregory, Chartered Surveyors, an independent valuer. This has been treated as deemed cost in accordance with FRS102.

The historical cost of the property is £108,531.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	17,565	6,400	7,200	13,600

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Sales within charitable activities	-	3,000
Performance related grants	246,465	190,566
Less: deferred income	-	(7,500)
	<u>246,465</u>	<u>186,066</u>
Analysis by fund		
Unrestricted funds - general	183,282	101,555
Restricted funds	63,183	84,511
	<u>246,465</u>	<u>186,066</u>

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Rental Income	2,222	2,915	-	2,915
Fundraising	1,338	20,413	2,400	22,813
	<u>3,560</u>	<u>23,328</u>	<u>2,400</u>	<u>25,728</u>

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	2,282	46
	<u>2,282</u>	<u>46</u>

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	8	20
	<u> </u>	<u> </u>

8 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	3,886	2,689
	<u> </u>	<u> </u>
	<u>3,886</u>	<u>2,689</u>

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	240,084	195,296
Staff training	1,065	505
Volunteer and organiser expenses	7,800	9,115
Family events	2,522	2,692
Rates, light, heat and power	4,290	3,797
Insurance	1,446	1,693
Repairs and maintenance	8,376	6,220
Telephone	5,250	5,388
Printing, postage and stationery	1,433	393
Database and computer software	3,341	1,682
Sundry expenses	2,553	1,401
	<u>278,160</u>	<u>228,182</u>
Share of support costs (see note 10)	5,466	885
Share of governance costs (see note 10)	1,439	1,097
	<u>285,065</u>	<u>230,164</u>
Analysis by fund		
Unrestricted funds - general	190,233	148,074
Unrestricted funds - designated	-	4,374
Restricted funds	94,832	77,716
	<u>285,065</u>	<u>230,164</u>

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Annual levy	4,050	-	4,050	-	-	-
Legal and professional fees	1,416	-	1,416	885	-	885
Independent Examiner	-	1,392	1,392	-	1,097	1,097
Trustee and AGM expenses	-	47	47	-	-	-
	<u>5,466</u>	<u>1,439</u>	<u>6,905</u>	<u>885</u>	<u>1,097</u>	<u>1,982</u>
Analysed between Charitable activities	<u>5,466</u>	<u>1,439</u>	<u>6,905</u>	<u>885</u>	<u>1,097</u>	<u>1,982</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. One trustee was reimbursed expenses travel and professional organisation membership fees of £140 (2022: nil).

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>11</u>	<u>11</u>
Employment costs	2023 £	2022 £
Wages and salaries - Other	175,114	148,420
Wages and salaries - Key Management Personnel	38,957	28,854
Social security costs	16,244	11,731
Other pension costs	9,769	6,291
	<u>240,084</u>	<u>195,296</u>

There were no employees whose annual remuneration was more than £60,000.

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	190,000	10,566	200,566
At 31 March 2023	190,000	10,566	200,566
Depreciation and impairment			
At 1 April 2022	-	10,566	10,566
At 31 March 2023	-	10,566	10,566
Carrying amount			
At 31 March 2023	190,000	-	190,000
At 31 March 2022	190,000	-	190,000

The charity's land and buildings was valued on 1 April 2014 by Sibbet Gregory Chartered Surveyors, this has been treated as deemed cost in accordance with FRS102. The historic cost is £108,531. The carrying value was compared to similar recently sold property in 2022 to ensure that no material impairment had occurred.

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	(153)	-
Prepayments and accrued income	340	3,384
	187	3,384

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	16	79,544	2,457
Accruals		23,135	36,713
		102,679	39,170

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Deferred income

	2023 £	2022 £
Other deferred income	79,544	2,457

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	79,544	2,457
Movements in the year:		
Deferred income at 1 April 2022	2,457	7,500
Released from previous periods	(2,457)	(7,500)
Resources deferred in the year	79,544	2,457
Deferred income at 31 March 2023	79,544	2,457

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £9,769 (2022 - £6,291).

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Lottery Funded Building	92,500	-	-	92,500	-	-	92,500
National Lottery Family Support Funding	15,254	67,486	(53,304)	29,436	9,110	(38,546)	-
Edward Gostling Foundation	-	5,000	(5,000)	-	10,000	(10,000)	-
Dorset Community Grants for Family Support Projects	-	-	-	-	18,250	(18,250)	-
Other Local Family Support Projects	-	9,600	(9,600)	-	13,588	(13,588)	-
Home-Start UK	-	7,412	(7,412)	-	11,800	(11,800)	-
Capital Project Grants	-	4,613	(2,400)	2,213	435	(2,648)	-
	<u>107,754</u>	<u>94,111</u>	<u>(77,716)</u>	<u>124,149</u>	<u>63,183</u>	<u>(94,832)</u>	<u>92,500</u>

Big Lottery Funded Building - represents the contribution to the charity's premises

National Lottery Family Support Funding – represents all funding received from the National Lottery for work across a specific timeframe

Edward Gostling Foundation – represents funding for specific support where there is a parent or child disability

Dorset Community Grants – represents funding from local funders for specific projects including specialist family support and groups

Other Local Family Support Projects – represents funding from other funders for specific projects across set timeframes

Home-Start UK funds – represents funding via Home-Start UK for set projects including volunteer recruitment/Big Hopes, Big Future school readiness

Capital Project Grants – represents funding for specific works to improve properties and community facilities

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Funding shortfall contingency	50,000	-	50,000	15,000	65,000
Computer replacement	10,000	(1,682)	8,318	-	8,318
Property reserve	97,500	-	97,500	-	97,500
Family Outings and events	8,645	(2,692)	5,953	-	5,953
	<u>166,145</u>	<u>(4,374)</u>	<u>161,771</u>	<u>15,000</u>	<u>176,771</u>

Funding shortfall contingency - funds set aside to cover a temporary funding gap

Repairs to premises - funds set aside for repairs to premises

Computer replacement fund - funds for computer replacement

Staff training fund - staff member training fund

Property reserve fund - representing the non distributable revaluation from the 2014 revaluation

Family and outings fund - family days trips and outings

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	-	97,500	92,500	190,000	-	97,500	92,500	190,000
Current assets/(liabilities)	15,063	79,271	-	94,334	17,485	64,271	31,649	113,405
	<u>15,063</u>	<u>176,771</u>	<u>92,500</u>	<u>284,334</u>	<u>17,485</u>	<u>161,771</u>	<u>124,149</u>	<u>303,405</u>

HOME-START WESSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	3,879	3,879
Between two and five years	7,758	11,638
	<u>11,637</u>	<u>15,517</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity registration number 1109046

Company registration number 05387939 (England and Wales)

**HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH
EAST DORSET)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Butler	
	S R Rogers	
	R N F Wilkes	
	J Stubbs	(Appointed 9 June 2021)
	J Stevens	(Appointed 9 June 2021)
	Mr C Thomas	(Appointed 5 November 2021)
Secretary	E Butler	
Charity number	1109046	
Company number	05387939	
Principal address	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Registered office	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

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HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects set out in the Governing Document are:

- To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children
- To prevent cruelty to or maltreatment of children
- To relieve sickness, poverty and need amongst children and parents of children
- To promote the education of the public in better standards of childcare within the area of South East Dorset

Public Benefit

The trustees have given due regard to public benefit when planning the charities activities, in accordance with the Charity Commissions Guidance on Public Benefit. The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The charity achieves its principle objectives and purposes through running various family-based projects. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Guidance on Public Benefit.

Who we are

Home-Start South East Dorset passed a special resolution on 23 May 2022 to change its name to Home-Start Wessex. The charity provides care to vulnerable families at a crucial time in their lives. The charity helps families through the provision of individual packages of support over a period of around 6 months, through either one-to-one support in their own homes or through group support and therapy. Practical and emotional support is offered to families with at least one child under the age of 5, usually where parents are having difficulties due to mental, physical or emotional health issues. This can be due to peri or postnatal depression, anxiety, isolation, bereavement, domestic violence, alcohol or substance misuse, or a disability or multiple birth for example.

Our mission is to ensure that no parent feels alone and that every parent has the support they need to grow in confidence, strengthen and enjoy their relationships and be active in their community to give their children the best possible start in life.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

What we do

Our support within the family home is provided by specialist trained volunteers and offers a confidential, personalised, and targeted service which meets the individual needs of parents and their children. Working alongside families on a weekly basis for 2-4 hours we encourage/assist them in areas such as:

- Helping to establish routines for household management
- Strengthening parent and child relationships
- Improving children's physical and emotional health
- Improving the parent's physical and mental health
- Developing and increasing parenting skills
- Reducing isolation by accessing local or specialised services/groups
- Reducing stress caused by family conflict
- Making connections within the community, encouraging support networks

Our specialist group support is provided in various locations across the community and includes peri and postnatal support through our Bumps and Babies groups, family bonding, confidence building and parenting skills support through our Haven and Harmony Family groups and additional wellbeing support through our wellness walks and outdoor groups, as well as virtual and telephone support as required.

The areas we cover

Home-Start Wessex serves families living across Bournemouth, Poole, and Christchurch over to Ringwood, across the Purbecks, and currently as far north as Cranborne and as far west as Wareham.

Activities

Following the continuous effects on family lives since the onset of the pandemic we have received higher numbers of referrals for our support than ever before. The staff and volunteers have been exceptional in their dedication and commitment to the organisation and have constantly sought new ways to support families during this time. The pressure on staff has continued at a high pace and through resilience and determination, support has been provided to a record number of families once again this year. Due to highly organised, efficient, and effective management, we have been able to increase our staffing levels to cater for the demand and have adapted staff roles and responsibilities accordingly. We have introduced a new Rapid Response Intervention Worker and increased our capacity to train and retain volunteers. From our success in generating sufficient income, we have also been able to increase the hours of our Chief Executive and Grants Partnership Manager in order improve systems and processes and ensure the organisation is fit for purpose going forward. This has enabled us to make a positive difference to so many more people during a continued time of crisis.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Our approach means every family is assessed individually and offered bespoke support to their needs. Families receiving support in their homes are matched with a comprehensively trained volunteer, who has parenting experience, and able to give peer support to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enable families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. A variety of different methods have been used and now as well as being able to support families in the home again, we continue to use online, virtual, telephone and outdoor support as appropriate.

Referred families meet to share experiences, take part in facilitated discussions and creative play activities. They learn methods to help themselves and their children gain confidence and skills. These methods enable the children to be more ready to attend school or nursery and help facilitate the parents to manage chaotic lifestyles and build important and lasting routines.

Impacts

Families and Children

This year we have continued to increase the number of services we provide and the number of families we have been able to support. In total we have supported **246** families and a total of **491** children. This has transformed the lives of 862 parents and children in total.

We receive feedback on a regular basis through regular reviews and evaluations and receive many letters of thanks. Here are a few recent quotes from families:

- 'Home-Start really did change my life – thank you so much for all your endless support'.
- 'We were so grateful to get the support from Home-Start – our volunteer helped us so much with getting our lives in order and getting the routine sorted out for the children was such a life-changer! We can now enjoy some quality time without rowing'.

Volunteers

During the year we were so lucky to have had a total of over **100** volunteers supporting vulnerable families and around 70 active at any one time. We continued to have a high turnover but were lucky to keep recruiting and training volunteers with different skills. We noticed that our volunteers have entered a new era, and that we are gathering more younger volunteers. Many of our longer term and older volunteers decided to retire due to changing priorities following covid, but these are being replaced with volunteers who want to support families specifically because of the stress that covid has caused.

In addition to providing our usual prep courses we have also introduced a new virtual, telephone and befriending course. This has been extremely popular so far and ensures that we can support more families going forward in alternative ways. All volunteers are carefully screened through safeguarding checks and references and then matched to a suitable family. They then manage and log the support they give so we can measure the difference our support has made and record the outcomes for every family and child. Our outcomes include improvements to parent child relationships, increased self-confidence, improved mental health and well-being and the ability to cope with and manage stress. We ask the families to rate their feelings of well-being at several stages during their support and again in a final review. Volunteers have made the following comments about the difference they make:

- 'I can honestly say, I love every minute of being a volunteer and every family I can support gives me such a great feeling'
- Helping parents cope with real difficulties is something I am proud to do – it's helped me to know I have supported people through terrible times over the past 2 years and through the pandemic'

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Governance Review

During the year we welcomed our highly skilled and dedicated new chair, Chris Thomas, who has a background as a senior leader, as well as being involved in a number of other charitable organisations. It has been great to see Chris get involved so deeply in the charity in such a short space of time. Chris undertook the volunteer prep course in Autumn and has made a concerted effort to get to know staff and volunteers as well as taking a lead role in developing the role of trustees.

As trustees have taken on new roles and responsibilities a number of longer serving trustees have stepped down. We said goodbye to Shami Duggal, our acting chair and also to Natalie Daniel, Graham Downs and Stefan Kleipoedszus, currently leaving us with 6 trustees. We are now looking at recruiting new trustees who have the skills and experience to fill the gaps we need to take the organisation forward to the next level.

We recently held a very productive away day, where trustees and staff were able to form deeper working relationships and come up with a set of agreed values that run right through the whole organisation. These values have now been incorporated into our Strategic Plan and have been fully committed to by all our staff, trustees and volunteers alike.

Going Forward

The charity fully expects demand for services to continue to rise and is set to further increase its reach to even more families next year. New groups across the community are currently being set up, including support for young single mums and their children through a homeless hostel and through domestic violence refuges.

The trustees have increased their links with Home-Start UK to promote the work being carried out locally and to ensure best practice is promoted and new ideas are brought forward. The trustees are keen to increase input to national strategy and work more closely to further develop the organisation nationally, as well as supporting the organisation in achieving a higher profile.

Funding applications continue and new sources of funding and income generation are constantly being sought. In order to ensure we can continue to meet the needs of as many families as possible, we are extending our fundraising capacity and partnering with many more local businesses. We are proud to be working with an extensive range of organisations who are committed to providing support for families and to continue building on the success that we have achieved so far.

Financial Review

Gross income decreased by £39,056 from £264,516 to £225,460. Charitable activity expenditure decreased from £233,091 to £230,164 resulting in a net loss of £7,393 compared to a surplus last year of £28,795. Restricted funds carried forward include the lottery funded building at £92,500 per note 18. General reserves at the year end were £179,256 with £161,771 currently designated. The Trustees have maintained designated funds to cover known costs that will arise in the near future and potential funding delays and shortfalls.

Reserves policy

The trustees have reviewed the charities needs for reserves, in line with the guidance issued by the Charity Commission and have identified the need to hold six months running costs as a minimum level to ensure the charity can run efficiently and meet the needs of beneficiaries.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a company limited by guarantee, the day to day management is delegate to the Chief Executive Officer.

The trustees who are also the directors for the purpose of the company law and who served during the year and up to the date of signature of the financial statements were:

E Butler	
N Daniel	(Resigned 12 January 2022)
G Downs	(Resigned 7 January 2022)
S Duggal	(Resigned 22 May 2022)
P Glazier	(Resigned 30 August 2021)
S Kleipoedszus	(Resigned 31 January 2022)
S R Rogers	
R N F Wilkes	
J Stubbs	(Appointed 9 June 2021)
J Stevens	(Appointed 9 June 2021)
Mr C Thomas	(Appointed 5 November 2021)

Recruitment and appointment of trustees

Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and the Chair of Personnel to investigate skills which the scheme needs observation of. A subcommittee and board member meeting follow and then a decision is made to commit to become a trustee. The trustees are elected by the members at the Annual General Meeting in accordance with the Articles of Association. Potential trustees are nominated by the members. New trustees are briefed on their legal obligations under charity and company law and the governing document and are encouraged to attend appropriate training events. The trustees meet regularly to administer the charity.

Induction and training of trustees

New trustees are introduced and nominated by the members to the board and become members of one of the sub committee groups.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guaranteed to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mr C Thomas

Trustee

Dated: 21st July 2022

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

I report to the trustees on my examination of the financial statements of Home-Start Wessex (Formerly known as Home-Start South East Dorset) (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 22 July 2022

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
<u>Income and endowments from:</u>						
Donations and legacies	3	6,400	-	7,200	13,600	18,694
Charitable activities	4	101,555	-	84,511	186,066	217,292
Other trading activities	5	23,328	-	2,400	25,728	28,462
Investments	6	46	-	-	46	68
Other income	7	20	-	-	20	-
Total income		131,349	-	94,111	225,460	264,516
<u>Expenditure on:</u>						
Raising funds	8	2,689	-	-	2,689	2,630
Charitable activities	9	148,074	4,374	77,716	230,164	233,091
Total expenditure		150,763	4,374	77,716	232,853	235,721
Net (expenditure)/income for the year/ Net movement in funds		(19,414)	(4,374)	16,395	(7,393)	28,795
Net (expenditure)/income for the year/ Net movement in funds		(19,414)	(4,374)	16,395	(7,393)	28,795
Fund balances at 1 April 2021		36,899	166,145	107,754	310,798	282,003
Fund balances at 31 March 2022		17,485	161,771	124,149	303,405	310,798

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	18,694	-	-	18,694
Charitable activities	4	92,625	-	124,667	217,292
Other trading activities	5	28,462	-	-	28,462
Investments	6	68	-	-	68
Total income		139,849	-	124,667	264,516
<u>Expenditure on:</u>					
Raising funds	8	2,630	-	-	2,630
Charitable activities	9	112,057	-	121,034	233,091
Total expenditure		114,687	-	121,034	235,721
Net (expenditure)/income for the year/ Net movement in funds		25,162	-	3,633	28,795
Fund balances at 1 April 2020		11,737	166,145	104,121	282,003
Fund balances at 31 March 2021		36,899	166,145	107,754	310,798

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		190,000		190,000
Current assets					
Debtors	14	3,384		9,116	
Cash at bank and in hand		149,191		142,111	
		<u>152,575</u>		<u>151,227</u>	
Creditors: amounts falling due within one year	15	<u>(39,170)</u>		<u>(30,429)</u>	
Net current assets			113,405		120,798
Total assets less current liabilities			<u>303,405</u>		<u>310,798</u>
Income funds					
Restricted funds	18		124,149		107,754
<u>Unrestricted funds</u>					
Designated funds	19	161,771		166,145	
General unrestricted funds		17,485		36,899	
		<u>179,256</u>		<u>203,044</u>	
			<u>303,405</u>		<u>310,798</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21st July 2022



Mr C Thomas
Trustee

Company registration number 05387939

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Home-Start Wessex (Formerly known as Home-Start South East Dorset) is a private company limited by guarantee incorporated in England and Wales. The registered office is 1462 Wimborne Road, Kinson, Bournemouth, Dorset, BH10 7AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised when a legal or constructive liability is identified, it is probably settlement is required and the amount can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Impairment review
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The fair value of the charity's land and buildings was revalued on 1 April 2014 by Sibbet Gregory, Chartered Surveyors, an independent valuer. This has been treated as deemed cost in accordance with FRS102.

The historical cost of the property is £108,531.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Donations and gifts	6,400	7,200	13,600	18,694

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Sales within charitable activities	3,000	-
Performance related grants	190,566	221,792
Less: deferred income	(7,500)	(4,500)
	<u>186,066</u>	<u>217,292</u>
Analysis by fund		
Unrestricted funds - general	101,555	92,625
Restricted funds	84,511	124,667
	<u>186,066</u>	<u>217,292</u>
Performance related grants		
BBC Children in Need	-	11,470
National Lottery Community Fund	8,614	-
National Lottery - Reaching Communities	58,872	63,076
Home-start UK	-	6,960
Lloyds Bank	25,000	-
Home-Start UK Emergency Fund	8,112	-
Dorset County Council	9,975	11,975
Henry Smith	27,900	25,300
The Valentine Charitable Trust	10,000	10,000
BCP Council Turnaround	-	2,450
Burry Charitable Trust	5,000	-
Talbot Village Trust	-	21,000
Dorset Community Foundation	-	9,900
The Alice Ellen Dean Charitable Foundation	5,000	3,000
Edward Gostlin	5,000	-
Masonic Charitable Trust	4,800	-
Garfield Weston	7,500	7,500
The Albert Hunt Trust	-	3,000
The Kelly Family Trust	4,500	4,500
Groundwork UK - Tesco Bags of Help	393	4,541
National Lottery Coronavirus Community Support Fund	-	20,500
7 Stars Foundation	2,400	-
Postcode Neighbourhood Trust	-	10,120
Green Hall Foundation	-	2,000
	<u>183,066</u>	<u>217,292</u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities (Continued)

5 Other trading activities

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Rental Income	2,915	-	2,915	4,197
Fundraising	20,413	2,400	22,813	24,265
Other trading activities	23,328	2,400	25,728	28,462

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	46	68

7 Other income

	Unrestricted funds general 2022 £	Total 2021 £
Other income	20	-

8 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Other fundraising costs	2,689	2,630

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8	Raising funds	(Continued)	
		2,689	2,630
		<u> </u>	<u> </u>
9	Charitable activities		
		Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
	Staff costs	195,296	177,815
	Staff training		
		505	3,927
	Volunteer and organiser expenses	9,115	5,370
	Family events	2,692	1,352
	Rates, light, heat and power	3,797	2,941
	Insurance	1,693	1,149
	Repairs and maintenance	6,220	20,986
	Telephone	5,388	6,194
	Printing, postage and stationery	393	1,021
	Database and computer software	1,682	4,545
	Sundry expenses	1,401	502
		<u> </u>	<u> </u>
		228,182	225,802
	Share of support costs (see note 10)	885	5,023
	Share of governance costs (see note 10)	1,097	2,266
		<u> </u>	<u> </u>
		230,164	233,091
		<u> </u>	<u> </u>
	Analysis by fund		
	Unrestricted funds - general	148,074	112,057
	Unrestricted funds - designated	4,374	-
	Restricted funds	77,716	121,034
		<u> </u>	<u> </u>
		230,164	233,091
		<u> </u>	<u> </u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Annual levy	-	-	-	4,875	-	4,875
Legal and professional fees	885	-	885	148	-	148
Independent Examiner	-	1,097	1,097	-	2,266	2,266
	<u>885</u>	<u>1,097</u>	<u>1,982</u>	<u>5,023</u>	<u>2,266</u>	<u>7,289</u>
Analysed between Charitable activities	<u>885</u>	<u>1,097</u>	<u>1,982</u>	<u>5,023</u>	<u>2,266</u>	<u>7,289</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. One trustee was reimbursed expenses during 2020).

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>11</u>	<u>10</u>
Employment costs	2022 £	2021 £
Wages and salaries	177,274	162,130
Social security costs	11,731	10,300
Other pension costs	6,291	5,385
	<u>195,296</u>	<u>177,815</u>

Key Management Personnel are defined as the Senior Leadership Team (SLT), the total cost including employers pension costs and employers national insurance costs of SLT time is £28,854.

There were no employees whose annual remuneration was more than £60,000.

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2021	190,000
At 31 March 2022	190,000
Carrying amount	
At 31 March 2022	190,000
At 31 March 2021	190,000

The charity's land and buildings was valued on 1 April 2014 by Sibbet Gregory Chartered Surveyors, this has been treated as deemed cost in accordance with FRS102. The historic cost is £108,531.

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	8,645
Prepayments and accrued income	3,384	471
	3,384	9,116

15 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	16	2,457	7,500
Accruals		36,713	22,929
		39,170	30,429

16 Deferred income

	2022 £	2021 £
Other deferred income	2,457	7,500

Deferred income is included in the financial statements as follows:

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16	Deferred income	(Continued)	
		2022	2021
		£	£
	Deferred income is included within:		
	Current liabilities	2,457	7,500
		=====	=====
	Movements in the year:		
	Deferred income at 1 April 2021	7,500	4,500
	Released from previous periods	(7,500)	(4,500)
	Resources deferred in the year	2,457	7,500
		=====	=====
	Deferred income at 31 March 2022	2,457	7,500
		=====	=====

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,291 (2021 - £5,385).

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
BBC Children in Need	-	11,470	(11,470)	-	-	-	-
Home-start UK	-	-	-	-	2,500	(2,500)	-
Lottery Funded Building	92,500	-	-	92,500	-	-	92,500
National Lottery Awards for All	-	-	-	-	8,614	(8,614)	-
Big Lottery Reaching Communities	11,621	63,076	(59,443)	15,254	58,872	(44,690)	29,436
Wessex Water	-	-	-	-	2,400	(2,400)	-
Homestart Start UK Emergency Fund	-	6,960	(6,960)	-	4,912	(4,912)	-
Talbot Village Trust	-	6,000	(6,000)	-	-	-	-
Groundwork UK - Tesco Bags for Life	-	4,541	(4,541)	-	-	-	-
National Lottery Coronavirus Community Support Fun	-	20,500	(20,500)	-	-	-	-
Postcode Neighbourhood Trust	-	10,120	(10,120)	-	-	-	-
Green Hall Foundation	-	2,000	(2,000)	-	-	-	-
Edward Gostling Foundation	-	-	-	-	5,000	(5,000)	-
The 7 Stars Foundation	-	-	-	-	2,400	(2,400)	-
West Moors Town Council	-	-	-	-	1,600	(1,600)	-
Christchurch Charitable Trust	-	-	-	-	3,200	(3,200)	-
Burry Charitable Trust	-	-	-	-	2,213	-	2,213
The Screwfix Foundation	-	-	-	-	2,400	(2,400)	-
	<u>104,121</u>	<u>124,667</u>	<u>(121,034)</u>	<u>107,754</u>	<u>94,111</u>	<u>(77,716)</u>	<u>124,149</u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

(Continued)

Big Lottery Funded Building - represents the contribution to the charity's premises

BBC Children in Need - for the provision of a community group. supporting families with young children

Home-start UK - to run a weekly family support group

Big Lottery Building Capabilities - to develop skills and build tools within the organisation

Big Lottery Reaching Communities - to provide family one-to-one support

Wessex Water - supporting families improving their financial capability.

Edward Gostling Foundation - Applied for 7 families: support where there is a parent or child disability

The 7 Stars Foundation - Project for children living in 3 x families where domestic violence or substance abuse

West Moors Town Council - Family support specific to west moors catchment

Christchurch Charitable Trust - Family support in Christchurch providing one to one support for 4 families

Burry Charitable Trust - To provide a new fire door

The Screwfix Foundation - To fix, repair, maintain and improve properties and community facilities

St James's Place - supporting families with parents aged 25 and under

Talbot Village Trust - to support the development of a play area for families

Green Hall Foundation - to support the development of a play area for families

National Lottery Coronavirus Community Support Fund - to provide family one to one support

Groundwork UK - to provide family one to one support

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Resources expended 31 March 2022	Balance at 31 March 2022
	£	£	£	£	£
Funding shortfall contingency	50,000	-	50,000	-	50,000
Computer replacement	10,000	-	10,000	(1,682)	8,318
Property reserve	97,500	-	97,500	-	97,500
Family Outings and events	8,645	-	8,645	(2,692)	5,953
	<u>166,145</u>	<u>-</u>	<u>166,145</u>	<u>(4,374)</u>	<u>161,771</u>

Funding shortfall contingency - funds set aside to cover a temporary funding gap

Repairs to premises - funds set aside for repairs to premises

Computer replacement fund - funds for computer replacement

Staff training fund - staff member training fund

Property reserve fund - representing the non distributable revaluation from the 2014 revaluation

Family and outings fund - family days trips and outings

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	-	97,500	92,500	190,000	-	97,500	92,500	190,000
Current assets/(liabilities)	17,485	64,271	31,649	113,405	36,899	68,645	15,254	120,798
	<u>17,485</u>	<u>161,771</u>	<u>124,149</u>	<u>303,405</u>	<u>36,899</u>	<u>166,145</u>	<u>107,754</u>	<u>310,798</u>

HOME-START WESSEX (FORMERLY KNOWN AS HOME-START SOUTH EAST DORSET)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	3,879	3,879
Between two and five years	11,638	19,396
	<u>15,517</u>	<u>23,275</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 1109046

Company Registration No. 05387939 (England and Wales)

HOME-START SOUTH EAST DORSET
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HOME-START SOUTH EAST DORSET

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Butler	
	L Baily	(Resigned 20 January 2021)
	N Daniel	
	G Downs	
	S Duggal	
	P Glazier	
	S Kleipoedszus	
	S R Rogers	
	R N F Wilkes	
	S Figg	(Resigned 13 October 2020)
	J Stubbs	(Appointed 9 June 2021)
	J Stevens	(Appointed 9 June 2021)
Secretary	E Butler	
Charity number	1109046	
Company number	05387939	
Principal address	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Registered office	1462 Wimborne Road Kinson Bournemouth Dorset BH10 7AS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

HOME-START SOUTH EAST DORSET

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HOME-START SOUTH EAST DORSET

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects set out in the Governing Document are:

To safeguard, protect and preserve the good health, both mental and physical, of children and parents of children

To prevent cruelty to or maltreatment of children

To relieve sickness, poverty and need amongst children and parents of children

To promote the education of the public in better standards of childcare within the area of Bournemouth, Poole and its environs.

Public Benefit

The Trustees have given due regard to public benefit when planning the charities activities, in accordance with the Charity Commissions Guidance on Public Benefit . The paragraph above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists.

The charity achieves its principle objects and purposes through running various family-based projects. These benefits are directly related to the aims of the charity are fully compliant with the Charity Commission Guidance on Public Benefit.

Who we are

Home-Start South East Dorset offers friendship, practical support, and emotional advice in the homes of families who are having difficulties managing parenting for a variety of different reasons such as poor mental health, post-natal depression, disability, domestic abuse, bereavement, isolation, and multiple births.

Our mission is to give children the best possible start in life, by supporting parents so they grow in confidence, strengthening and enjoying their relationships with their children and widening their links with the local community.

HOME-START SOUTH EAST DORSET

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

What we do

Our support within the family home is provided by specialist trained volunteers and offers a confidential, personalised, and targeted service which meets the individual needs of parents and their children. Working alongside families on a weekly basis for 2-4 hours we encourage/assist them in areas such as:

- Helping to establish routines for household management
- Strengthening parent and child relationships
- Improving children's physical and emotional health
- Improving the parent's physical and mental health
- Developing and increasing parenting skills
- Reducing isolation by accessing local or specialised services/groups
- Reducing stress caused by family conflict
- Making connections within the community, encouraging support networks

During 2020 we also increased our provision to facilitate four Family Support Groups. These consist of a Bumps and Beyond perinatal support group, a Postnatal mental health support group, and 2 Haven Family groups running weekly in Kinson and Winton. These groups provide safe and bespoke support where parents with mental health problems, post-natal depression and other issues can meet to gain new skills, improve confidence, and make social connections. During a substantial proportion of the year these groups were run virtually due to the pandemic and were supplemented with additional 1:1 telephone support and outdoor wellness walks.

The areas we cover

Home-Start South East Dorset serves families living within the BCP council areas of Bournemouth, Poole, and Christchurch as well as Dorset Council areas as far north as Cranborne and as far west as Wareham.

Activities

Due to the onset and impact of the COVID-19 pandemic and the response required, this has been a hugely challenging year, with continuous adaptation. Throughout the year both the staff team and volunteers were exceptional in their constant resourcefulness and continued enthusiasm and dedication to provide support to families. We are proud to not only have survived the pandemic, but to have continued to thrive and make such a positive difference to so many people during this time of crisis.

Our approach offers the support of a comprehensively trained volunteer, who has parenting experience, to another parent who is facing difficulties. The volunteer's ability to offer friendship, practical help and support enable families to cope with the pressures they are facing and can often be enough to reduce the potential for family breakdown and child abuse. Support was adapted this year and included online, virtual, telephone and outdoor support. In addition to the one-to-one support, we have also continued to host our weekly specialist support groups either virtually or in outside spaces, to minimise any risks.

Referred families meet to share experiences, take part in facilitated discussions and creative play activities. They learn methods to help themselves and their children gain confidence and skills. These enable the children to be more ready to attend school or nursery and help facilitate the parents to manage chaotic lifestyles and build routines.

HOME-START SOUTH EAST DORSET

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Impact

Families and Children

This year we have continued to increase the number of services we provide and families we have been able to support. In total we have supported **230** families and a total of **467** children.

We receive feedback on a regular basis through regular reviews and evaluations and receive many letters of thanks. Here are a few recent quotes from families:

'A was a different person before Home-Start came to my rescue, and I can get out now without the constant fear of anxiousness'.

'Home-Start have been my lifeline during Covid-19 – Thank you so much!'

'I am absolutely indebted to Home-Start right now, I got so anxious about the coronavirus and the online chats and calls have really kept me going'.

Volunteers

During the year over **100** volunteers have helped to support vulnerable families. Although we have had a high turnover this year, we have continued to introduce new volunteers with different skills. Through our Zoom Prep Courses we have trained an additional **23** volunteers and maintained a dedicated pool to provide essential support to families. All volunteers are carefully managed and log the support they give so we can measure the difference our support has made and record and measure outcomes for every family and child. Our outcomes include improvements to parent child relationships, increased self-confidence, improved mental health and well-being and the ability to cope with and manage stress. We are able to set goals with each family and work towards these by using tools and techniques, developing routines and enabling families to feel less isolated. We ask the families to rate their feelings of well-being at several stages during their support and again in a final review. Volunteers have made the following comments about the difference they make:

'I absolutely love being a volunteer. You make such a difference on an everyday level to a family, which feels incredibly valuable'.

'I am in awe of how parents cope with real difficulties and I have been proud to play a small part in making people's lives better and helping to make a difference'.

Governance

During the year we were sorry to say goodbye to Simon Figg who made valuable a contribution as a trustee and Chair, and Lois Bailey, who continues to support the organisation through our Fundraising Committee. We are currently seeking a new Chair to work with our Chief Operating Executive to continue the excellent work of the Charity.

The COVID-19 emergency which affected the charity greatly over the year added enormous additional pressure and stress for the organisation and for all staff as they had to step up at short notice to adapt and initiate new procedures and infrastructure. Throughout the year contingency measures were implemented to ensure the business and the work of the charity was maintained. Special thanks and appreciation goes to our volunteers for the continuing support they have given to families during such a challenging time.

New methods for providing essential training and updates were introduced using virtual and online tools and all staff and volunteers have remained fully up-to-date with all legislation, guidance and training and all staff liaising with families have also increased their safeguarding training to level 3.

Further measures were also implemented to promote the Charity through our website, digital channels, and social media, which has also helped with general support for the charity.

HOME-START SOUTH EAST DORSET

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

Going Forward

Regular liaison continues to be maintained with Home-Start UK and any changes and developments in government or NHS guidelines are being adhered to and all staff and volunteers being kept up to date, as necessary.

Funding applications continue, although we anticipate these may be more competitive going forward due to the pandemic. The key aims this year will be to maintain our current capacity and continue to meet the needs of as many families as possible.

Due to the COVID-19 pandemic, we expect that repercussions will continue to be felt in the social, economic, and medical realms, and as a charity we expect referrals to continue to rise over the coming year. It is our responsibility as a charity to ensure that we remain strong and viable and responsive to the current and future needs of our beneficiaries.

Financial Review

Gross income increased by £52,673 from £211,843 to £264,516. Charitable activity expenditure increased from £202,457 last year to £233,091 resulting in a net surplus of £28,795 compared to a surplus last year of £5,641. Restricted funds carried forward include the lottery funded building at £92,500 per note 17. General reserves at the year end were £203,044 with £166,145 currently designated. The Trustees have maintained that designated funds to cover known costs that will arise in the near future and potential funding delays and shortfalls.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves, in line with the guidance issued by the Charity Commission and have identified the need to hold six months running costs as the minimum level to ensure the charity can run efficiently and meet the needs of beneficiaries.

Risk Management

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee, the day to day management is delegate to the Chief Executive Officer.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E Butler	
L Baily	(Resigned 20 January 2021)
N Daniel	
G Downs	
S Duggal	
P Glazier	
S Kleipoedszus	
S R Rogers	
R N F Wilkes	
S Figg	(Resigned 13 October 2020)
J Stubbs	(Appointed 9 June 2021)
J Stevens	(Appointed 9 June 2021)

HOME-START SOUTH EAST DORSET

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Recruitment and appointment of Trustees

Trustees come to Home-Start through personal recommendation, they may contact local CVS or REACH outlets to find a charity they are interested in supporting and then contact the scheme. Interviews are held with the Chair and Chair of Personnel to investigate skills which the scheme needs observation of. A sub committee and board meeting follow and then a decision is made to commit to become a trustee. The Trustees are elected by the members at the Annual General Meeting in accordance with the Articles of Association. Potential Trustees are nominated by the members. New trustees are briefed on their legal obligations under charity and company law and the governing document and are encouraged to attend appropriate training events. The trustees meet regularly to administer the charity.

Induction and training of trustees

New trustees are introduced and nominated by the members to the board and become members of one of the sub committee groups. The trustees are then elected by the members at the annual general meeting in accordance with the articles of Association the trustees meet regularly to administer the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

.....S. Pygall.....

Trustee

Dated: 5 November 2021.....

HOME-START SOUTH EAST DORSET

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START SOUTH EAST DORSET

I report to the trustees on my examination of the financial statements of Home-Start South East Dorset (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 6 November 2021

HOME-START SOUTH EAST DORSET

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	18,694	-	-	18,694	15,949
Charitable activities	4	92,625	-	124,667	217,292	185,699
Other trading activities	5	28,462	-	-	28,462	9,782
Investments	6	68	-	-	68	357
Other income	7	-	-	-	-	56
Total income		139,849	-	124,667	264,516	211,843
<u>Expenditure on:</u>						
Raising funds	8	2,630	-	-	2,630	3,745
Charitable activities	9	112,057	-	121,034	233,091	202,457
Total resources expended		114,687	-	121,034	235,721	206,202
Net income for the year/ Net movement in funds		25,162	-	3,633	28,795	5,641
Net income for the year/ Net movement in funds		25,162	-	3,633	28,795	5,641
Fund balances at 1 April 2020		11,737	166,145	104,121	282,003	276,362
Fund balances at 31 March 2021		36,899	166,145	107,754	310,798	282,003

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START SOUTH EAST DORSET

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	15,949	-	-	15,949
Charitable activities	4	44,985	8,645	132,069	185,699
Other trading activities	5	9,782	-	-	9,782
Investments	6	357	-	-	357
Other income	7	56	-	-	56
Total income		71,129	8,645	132,069	211,843
<u>Expenditure on:</u>					
Raising funds	8	3,745	-	-	3,745
Charitable activities	9	64,835	5,553	132,069	202,457
Total resources expended		68,580	5,553	132,069	206,202
Net income for the year/ Net movement in funds		2,549	3,092	-	5,641
Fund balances at 1 April 2019		9,188	163,053	104,121	276,362
Fund balances at 31 March 2020		11,737	166,145	104,121	282,003

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HOME-START SOUTH EAST DORSET

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		190,000		190,000
Current assets					
Debtors	14	9,116		8,911	
Cash at bank and in hand		142,111		108,966	
		<u>151,227</u>		<u>117,877</u>	
Creditors: amounts falling due within one year	15	<u>(30,429)</u>		<u>(25,874)</u>	
Net current assets			120,798		92,003
Total assets less current liabilities			<u>310,798</u>		<u>282,003</u>
Income funds					
Restricted funds	18		107,754		104,121
<u>Unrestricted funds</u>					
Designated funds	19	166,145		166,145	
General unrestricted funds		<u>36,899</u>		<u>11,737</u>	
			203,044		177,882
			<u>310,798</u>		<u>282,003</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5 November 2021

.....S. Duggal -

Trustee

Company Registration No. 05387939

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Home-Start South East Dorset is a private company limited by guarantee incorporated in England and Wales. The registered office is 1462 Wimborne Road, Kinson, Bournemouth, Dorset, BH10 7AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when a legal or constructive liability is identified, it is probable settlement is required and the amount can be measured reliably.

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Impairment review
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

The fair value of the charity's land and buildings was revalued on 1 April 2014 by Sibbet Gregory, Chartered Surveyors, an independent valuer. This has been treated as deemed cost in accordance with FRS102.

The historical cost of the property is £108,531.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	18,694	15,949

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Performance related grants	221,792	185,699
Less: deferred income	(4,500)	-
	<u>217,292</u>	<u>185,699</u>
Analysis by fund		
Unrestricted funds - general	92,625	44,985
Unrestricted funds - designated	-	8,645
Restricted funds	124,667	132,069
	<u>217,292</u>	<u>185,699</u>
Performance related grants		
BBC Children in Need	11,470	15,854
National Lottery Community Fund	-	25,604
National Lottery - Reaching Communities	63,076	67,433
Home-start UK	6,960	8,610
St James's Place	-	9,600
Wessex Water Money Matters	-	4,968
Dorset County Council	11,975	11,575
Henry Smith	25,300	11,950
The Valentine Charitable Trust	10,000	10,000
BCP Council Turnaround	2,450	9,800
Talbot Village Trust	21,000	1,650
Dorset Community Foundation	9,900	2,295
The Alice Ellen Dean Charitable Foundation	3,000	5,000
Dorset Shrieval Charitable Trust	-	800
Bournemouth University	-	560
Garfield Weston	7,500	-
The Albert Hunt Trust	3,000	-
The Kelly Family Trust	4,500	-
Groundwork UK - Tesco Bags of Help	4,541	-
National Lottery Coronavirus Community Support Fund	20,500	-
Postcode Neighbourhood Trust	10,120	-
Green Hall Foundation	2,000	-
	<u>217,292</u>	<u>185,699</u>

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Telephony lease cashback	4,197	-
Fundraising	24,265	9,782
Other trading activities	28,462	9,782

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	68	357

7 Other income

	Total 2021 £	Unrestricted funds general 2020 £
Other income	-	56

8 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising and publicity		
Other fundraising costs	2,630	3,745
	2,630	3,745

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	177,815	149,237
Staff training	3,927	439
Volunteer and organiser expenses	5,370	10,468
Family events	1,352	4,000
Rates, light, heat and power	2,941	3,340
Insurance	1,149	1,024
Repairs and maintenance	20,986	9,743
Telephone	6,194	2,088
Printing, postage and stationery	1,021	2,442
Database and computer software	4,545	4,358
Small equipment	-	2,456
Haven expenses	-	313
Project consultancy	-	4,444
Sundry expenses	502	66
	<u>225,802</u>	<u>194,418</u>
Share of support costs (see note 10)	5,023	4,774
Share of governance costs (see note 10)	2,266	3,265
	<u>233,091</u>	<u>202,457</u>
Analysis by fund		
Unrestricted funds - general	112,057	64,835
Unrestricted funds - designated	-	5,553
Restricted funds	121,034	132,069
	<u>233,091</u>	<u>202,457</u>

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Annual levy	4,875	-	4,875	3,868	-	3,868
Legal and professional fees	148	-	148	906	-	906
Independent Examiner	-	2,266	2,266	-	3,132	3,132
Trustee and AGM expenses	-	-	-	-	133	133
	<u>5,023</u>	<u>2,266</u>	<u>7,289</u>	<u>4,774</u>	<u>3,265</u>	<u>8,039</u>
Analysed between Charitable activities	<u>5,023</u>	<u>2,266</u>	<u>7,289</u>	<u>4,774</u>	<u>3,265</u>	<u>8,039</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. One trustee was reimbursed expenses during 2020).

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>10</u>	<u>10</u>
Employment costs	2021 £	2020 £
Wages and salaries	162,130	136,614
Social security costs	10,300	7,492
Other pension costs	5,385	5,131
	<u>177,815</u>	<u>149,237</u>

Key Management Personnel are defined as the Senior Leadership Team (SLT), the total cost including employers pension costs and employers national insurance costs of SLT time is £29013.

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	190,000	10,566	200,566
At 31 March 2021	190,000	10,566	200,566
Depreciation and impairment			
At 1 April 2020	-	10,566	10,566
At 31 March 2021	-	10,566	10,566
Carrying amount			
At 31 March 2021	190,000	-	190,000
At 31 March 2020	190,000	-	190,000

The charity's land and buildings was valued on 1 April 2014 by Sibbet Gregory Chartered Surveyors, this has been treated as deemed cost in accordance with FRS102. The historic cost is £108,531.

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	8,645	8,645
Prepayments and accrued income	471	266
	9,116	8,911

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	16	7,500	4,500
Accruals		22,929	21,374
		30,429	25,874

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Deferred income

	2021	2020
	£	£
Other deferred income	7,500	4,500
	<u>7,500</u>	<u>4,500</u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,385 (2020 - £5,131).

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Balance at
	Incoming resources	Resources expended	Incoming resources	Resources expended	Incoming resources	Resources expended	1 April 2019
	£	£	£	£	£	£	£
BBC Children in Need	15,854	(15,854)	11,470	(11,470)	11,470	(11,470)	-
Home-start UK	8,610	(8,610)	-	-	-	-	-
Lottery Funded Building	-	-	-	-	-	-	92,500
National Lottery Awards for All	8,614	(8,614)	-	-	-	-	-
Big Lottery Building Capabilities Fund	16,990	(16,990)	-	-	-	-	-
Big Lottery Reaching Communities	67,433	(67,433)	63,076	(59,443)	63,076	(59,443)	11,621
St James's Place	9,600	(9,600)	-	-	-	-	-
Wessex Water Money Matters	4,968	(4,968)	-	-	-	-	-
Homestart Start UK Emergency Fund	-	-	6,960	(6,960)	6,960	(6,960)	-
Talbot Village Trust	-	-	6,000	(6,000)	6,000	(6,000)	-
Groundwork UK - Tesco Bags for Life	-	-	4,541	(4,541)	4,541	(4,541)	-
National Lottery Coronavirus Community Support Fun	-	-	20,500	(20,500)	20,500	(20,500)	-
Postcode Neighbourhood Trust	-	-	10,120	(10,120)	10,120	(10,120)	-
Green Hall Foundation	-	-	2,000	(2,000)	2,000	(2,000)	-
	132,069	(132,069)	124,667	(121,034)	124,667	(121,034)	104,121
	104,121						107,754

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

Big Lottery Funded Building - represents the contribution to the charity's premises

BBC Children in Need - for the provision of a community group, supporting families with young children

Home-start UK - to run a weekly family support group

Big Lottery Building Capabilities - to develop skills and build tools within the organisation

Big Lottery Reaching Communities - to provide family one-to-one support

Wessex Water Money Matters - supporting families improving their financial capability.

St James's Place - supporting families with parents aged 25 and under

Talbot Village Trust - to support the development of a play area for families

Green Hall Foundation - to support the development of a play area for families

National Lottery Coronavirus Community Support Fund - to provide family one to one support

Groundwork UK - to provide family one to one support

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£	£
Funding shortfall contingency	50,000	-	-	50,000	-	50,000
Repairs to premises	553	-	(553)	-	-	-
Computer replacement	15,000	-	(5,000)	10,000	-	10,000
Property reserve	97,500	-	-	97,500	-	97,500
Family Outings and events	-	8,645	-	8,645	-	8,645
	<u>163,053</u>	<u>8,645</u>	<u>(5,553)</u>	<u>166,145</u>	<u>-</u>	<u>166,145</u>

Funding shortfall contingency - funds set aside to cover a temporary funding gap

Repairs to premises - funds set aside for repairs to premises

Computer replacement fund - funds for computer replacement

Staff training fund - staff member training fund

Property reserve fund - representing the non distributable revaluation from the 2014 revaluation

Family and outings fund - family days trips and outings

HOME-START SOUTH EAST DORSET

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

20	Analysis of net assets between funds	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2021 £	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £	2020 £
	Fund balances at 31 March 2021 are represented by:								
	Tangible assets	-	97,500	92,500	190,000	-	97,500	92,500	190,000
	Current assets/(liabilities)	36,899	68,645	15,254	120,798	11,737	68,645	11,621	92,003
		<u>36,899</u>	<u>166,145</u>	<u>107,754</u>	<u>310,798</u>	<u>11,737</u>	<u>166,145</u>	<u>104,121</u>	<u>282,003</u>

Good afternoon everyone

I have pleasure in presenting the statement of financial activities for the year ending 31 March 2021.

General Intro

Our gross income increased by £52,873 from £211,843 to £264,516 thanks to the tireless efforts of the staff and volunteers. There were a wide ranging number of successful grant applications acknowledging the unusual year we found ourselves in although the majority of funds are still single year.

Note 4 identifies the various grants that were received

Expenditure increased from £202,457 in the previous year to £233,091 resulting in a net surplus of £28,795 compared to a surplus of £5,641 in the previous financial year. Our main category of expenditure as in previous years were salaries and volunteers expense and represented just over 80% of our expenditure but there was a focus on the infrastructure of the building and enabling the staff to work from home. Expenditure includes the repairs and maintenance work undertaken on the building.

Our balance sheet is in a healthy position with

General reserves at the end of the year were £203,044 with £166,145 currently designated. The Trustees have maintained that designated funds to cover know costs that will arise in the near future. These are outlined in Note 19 Designated funds - £50,000 for potential shortfalls and time delays in receiving funds during the year,

Our net current assets have increased to £120,798 representing six months working capital

Any questions

Can I ask that the accounts are approved